

Deloitte & Touche LLP  
200 Renaissance Center, Ste 3900  
Detroit, MI 48243-1300  
Telephone: 313-396-3900  
Facsimile: 313-392-7434  
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,  
  
Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS INDEPENDENT  
AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS  
FOR THE PERIOD FROM MAY 14, 2012 THROUGH AUGUST 31, 2012**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to May 14, 2012 by Order Entered August 10, 2012
Period for which Compensation and Reimbursement is Sought:	May 14, 2012 through August 31, 2012
Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 690,583.50
Amount of Expense Reimbursement Sought	\$ -
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$ 690,583.50</u>

This is the Applicant's First Interim Fee Application.

Date Served	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses	Holdbacks Due
08/30/12	05/14/12 - 07/31/12	\$ 295,866.00	\$ -	Pending	\$ -	Pending
09/05/12	08/01/12 - 08/31/12	\$ 394,717.50	\$ -	Pending	\$ -	Pending

**TOTAL** \$ 690,583.50 \$ - \$ - \$ -

## CUMULATIVE TIME SUMMARY

For the Period of May 14, 2012 through August 31, 2012

### Financial Statement Audit and Related Matters

Professional	Level	Rate	Hours	Fees
Ellerbrock, Larry	Partner/Principal	\$365.00	3.5	\$1,277.50
Freshour, Susan	Partner/Principal	\$365.00	1.0	\$365.00
Herrygers, Sandy	Partner/Principal	\$365.00	0.8	\$292.00
Mountain, James	Partner/Principal	\$365.00	46.0	\$16,790.00
Robinson, Thomas	Partner/Principal	\$365.00	247.9	\$90,483.50
Sasso, Anthony	Director	\$365.00	0.4	\$146.00
Smith, Lisa	Director	\$365.00	2.2	\$803.00
Stevenson, Brad	Partner/Principal	\$365.00	59.9	\$21,863.50
Alaba, Jude Earl	Senior Manager	\$290.00	1.4	\$406.00
Anderson, Mark	Senior Manager	\$290.00	2.5	\$725.00
Bayer, Ryan	Senior Manager	\$290.00	8.0	\$2,320.00
Gaglio, Joe	Senior Manager	\$290.00	6.4	\$1,856.00
Green, Erin	Senior Manager	\$290.00	6.9	\$2,001.00
Kozlowski, Terri	Senior Manager	\$290.00	11.3	\$3,277.00
Lambright, Geoffrey	Senior Manager	\$290.00	9.0	\$2,610.00
Quinn, Ed	Senior Manager	\$290.00	0.4	\$116.00
Reade, Dave	Senior Manager	\$290.00	290.8	\$84,332.00
Skrobosinski, Jim	Senior Manager	\$290.00	7.6	\$2,204.00
Florence, LaKeisha	Manager	\$265.00	78.9	\$20,908.50
Krebsbach, Jessica	Manager	\$265.00	4.5	\$1,192.50
Petrovski, Biljana	Manager	\$265.00	43.7	\$11,580.50
Psakhis, Olga	Manager	\$265.00	14.1	\$3,736.50
Fischer, Leslie	Senior Staff	\$215.00	3.9	\$838.50
Lang, Nick	Senior Staff	\$215.00	48.7	\$10,470.50
Ma, Helene	Senior Staff	\$215.00	65.8	\$14,147.00
Medway, David	Senior Staff	\$215.00	170.5	\$36,657.50
Schafka, Christine	Senior Staff	\$215.00	21.2	\$4,558.00
Wang, Ellen	Senior Staff	\$215.00	4.8	\$1,032.00
Zayas, Marilitza	Senior Staff	\$215.00	17.8	\$3,827.00
Austin, Carisa	Paraprofessional	\$175.00	16.4	\$2,870.00
Brown, David	Staff	\$175.00	2.8	\$490.00
Budrow, Zac	Staff	\$175.00	4.2	\$735.00
Bunn, Greg	Staff	\$175.00	45.3	\$7,927.50
Carey, Partick	Staff	\$175.00	0.9	\$157.50
Donatelli, Lauren	Staff	\$175.00	39.0	\$6,825.00
Goff, Rick	Staff	\$175.00	20.8	\$3,640.00
Guglielmo, Emilie	Staff	\$175.00	44.5	\$7,787.50
Janowski, Wally	Staff	\$175.00	14.6	\$2,555.00
Markham, Scott	Staff	\$175.00	1.8	\$315.00

Nkosi, Swazi	Staff	\$175.00	12.0	\$2,100.00
Pangrazzi, Michael	Staff	\$175.00	47.6	\$8,330.00
Rankin, Crystal	Staff	\$175.00	7.4	\$1,295.00
Scudder, Jon	Staff	\$175.00	22.4	\$3,920.00
Webb, Gabbrielle	Staff	\$175.00	1.0	\$175.00
<b>Professional Total :</b>			<b>1,460.6</b>	<b>\$389,938.50</b>

**Non-Working Travel**

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Medway, David	Senior Staff	\$215.00	6.0	\$1,290.00
<b>Professional Total :</b>			<b>6.0</b>	<b>\$1,290.00</b>

**Servicing Compliance Services**

<b>Professional</b>	<b>Level</b>				<b>Hours</b>
Robinson, Thomas	Partner/Principal				2.7
Stevenson, Brad	Partner/Principal				12.0
Green, Erin	Senior Manager				7.4
Sobreiro, Greg	Senior Manager				3.0
Krebsbach, Jessica	Manager				59.9
Ghany, Muhammad	Senior Staff				97.0
Zayas, Marilitza	Senior Staff				427.8
Brown, David	Staff				0.7
Berdichevsky, Ellina	Staff				82.4
Bigelow, Steve	Staff				21.5
Graham, Stefany	Staff				188.6
Malakoff, Dan	Staff				32.4
Quinlan, Maggie	Staff				53.3
Thomas, Carmelo	Staff				48.6
<b>Professional Total Hours:</b>					<b>1037.3</b>

<b>Agreed Fixed Fee Billing for July and August 2012 for Servicing Compliance Services</b>	<b>\$300,000.00</b>
--	---------------------

<b>Less: 50% Non-Working Travel Reduction</b>	<b>(\$645.00)</b>
---	-------------------

<b>Total Amount Requested for the period from May 14, 2012 through August 31, 2012</b>	<b>\$690,583.50</b>
--	---------------------

Average Blended Rate	\$275.80
----------------------	----------

**CUMULATIVE FEES BY CATEGORY SUMMARY**

For the Period of May 14, 2012 through August 31, 2012

<b>Categories</b>	<b>Hours</b>	<b>Fees</b>
2011 Financial Statement Reissuance	371.4	\$107,948.50
2012 Financial Statement Audit	589.0	\$147,019.50
2012 Second Quarter Interim Review	462.2	\$124,426.50
Firm Retention	18.2	\$6,493.00
Non-Working Travel	6.0	\$1,290.00
Preparation of Fee Applications	19.8	\$4,051.00
Servicing Compliance Services	1,037.3	\$300,000.00
Fee's Category Subtotal :	2,503.9	\$691,228.50
Less: Non-Working Travel Discount		(\$645.00)
<b>Total Amount of Fees Requested</b>		<b>\$690,583.50</b>

Deloitte & Touche LLP  
200 Renaissance Center, Ste 3900  
Detroit, MI 48243-1300  
Telephone: 313-396-3900  
Facsimile: 313-392-7434  
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,<sup>1</sup>  
  
Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS INDEPENDENT  
AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS  
FOR THE PERIOD FROM MAY 14, 2012 THROUGH AUGUST 31, 2012**

Deloitte & Touche LLP (“Deloitte & Touche”), independent auditor and attest service provider to Residential Capital, LLC and its debtor subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”) in these chapter 11 case, hereby seeks interim allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing May 14, 2012 through and including August 31, 2012 (the “Application Period”). In support of this Application, Deloitte & Touche respectfully represents as follows:

**JURISDICTION**

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### **STATUTORY BASIS**

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below).

### **BACKGROUND**

3. On May 14, 2012 (the “Commencement Date”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

4. On July 17, 2012, the Court signed the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Compensation Order”) [Docket No. 797].

### **RETENTION OF DELOITTE & TOUCHE**

5. On July 25, 2012, the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Deloitte & Touche LLP as Independent Auditor and Attest Service Provider to the Debtors Nunc Pro Tunc to the Petition Date* ( the “Retention Application”) [Docket No. 911] was filed.

6. On August 10, 2012, this Court approved Deloitte & Touche’s retention as independent auditor and attest service provider to the Debtors *nunc pro tunc to* Petition Date [Docket No. 1078].

7. In addition to various services to be performed at an hourly rate, Deloitte & Touche agreed to provide services related to Debtors’ servicing compliance reporting requirements according to the proposed compensation agreement (“Fee Structure”) pursuant to the engagement letter between GMAC Mortgage, LLC and Residential Funding Company, LLC and Deloitte & Touche dated April 23, 2012 (“Servicing Compliance Engagement Letter”). Under the agreed Fee Structure and pursuant to the Servicing Compliance Engagement Letter, Deloitte & Touche will be paid a fixed fee of \$1,465,000 of which \$300,000 was billed and paid prior to the Commencement Date. The remainder of this fixed fee

will be billed in accordance with the following billing schedule. The Fee Structure is designed to compensate Deloitte & Touche fairly for the work of its professionals.

<u>Invoice Date</u>	<u>Invoice Amount</u>
July 1, 2012	\$100,000.00
August 1, 2012	\$200,000.00
October 1, 2012	\$200,000.00
November 1, 2012	\$200,000.00
December 1, 2012	\$200,000.00
February 1, 2013	\$165,000.00
March 1, 2013	\$100,000.00

**RELIEF REQUESTED**

8. By this Application, Deloitte & Touche seeks compensation of 100% of its reasonable and necessary fees incurred, in the amount of \$690,583.50. Deloitte & Touche does not seek any reimbursement of expenses for the Application Period. Deloitte & Touche submits this Application in accordance with the Compensation Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

**BASIS FOR RELIEF**

9. This Application is the first interim fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Application Deloitte & Touche seeks compensation in the amount of \$690,583.50. A detailed statement of hours spent rendering professional services to the Debtors, in support of Deloitte & Touche's request of compensation for fees incurred during the Application Period, is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; (ii) describes each service such professional or paraprofessional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by each individual providing the services. The time expended includes 1,037.3 hours of servicing compliance provided pursuant to the Servicing Compliance Engagement Letter on a fixed fee basis as described in the Retention Application.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time

expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

### **DESCRIPTION OF SERVICES RENDERED**

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor and attest service provider to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application are also provided in the attached Exhibits.

12. Deloitte & Touche served or advised the Debtors in the following areas throughout the Application Period:

- Performed financial statement audit and related services in connection with the Debtors' financial reporting requirements, including (i) services in connection with the performance of an independent audit of the Debtors' annual consolidated financial statements for the year ending December 31, 2012, (ii) services in connection with the reissuance of the Debtors' annual consolidated financial statements for the year ending December 31, 2011, and (iii) services in connection with the performance of an independent review of the Debtors' unaudited interim consolidated financial statements for the period ended June 30, 2012.
- Performed servicing compliance attestation services in connection with the Debtors' (i) master servicing and primary servicing compliance reporting requirements in accordance with Regulation AB and the Uniform Single Attestation Program, and (ii) compliance reporting requirements in accordance with the U.S. Department of Housing and Urban Development's Audit Guide.

### **ALLOWANCE OF COMPENSATION**

13. **Compensation Sought.** Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$690,583.50.



14. No agreement or understanding exists between Deloitte & Touche and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

**CERTIFICATE OF COMPLIANCE AND WAIVER**

15. Finally, the undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Application Period in the amount of \$690,583.50, which represents 100% of the total compensation for professional services rendered during the Application Period, to the extent not already paid and (ii) grant such other and further relief as is just and proper.

Dated: October 19, 2012  
Detroit, Michigan

Respectfully submitted,

/s/ Tom Robinson  
Deloitte & Touche LLP  
Tom Robinson  
200 Renaissance Center, Ste 3900  
Detroit, MI 48243-1300  
Telephone: 313-396-3900  
Facsimile: 313-392-7434

INDEPENDENT AUDITOR AND ATTEST  
SERVICE PROVIDER TO DEBTORS AND  
DEBTORS IN POSSESSION

Deloitte & Touche LLP  
200 Renaissance Center, Ste 3900  
Detroit, MI 48243-1300  
Telephone: 313-396-3900  
Facsimile: 313-392-7434  
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, *et al.*,  
Debtor.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS  
FOR PROFESSIONALS IN RESPECT OF FIRST INTERIM FEE  
APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS  
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE  
DEBTORS FOR THE PERIOD FROM  
MAY 14, 2012 THROUGH AND INCLUDING AUGUST 31, 2012**

TOM ROBINSON, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 200 Renaissance Center Suite 3900, Detroit, MI 48243. I make this certification in connection with the first interim fee application (the “Fee Application”) of Deloitte & Touche, dated October 19, 2012, in the above-captioned debtors’ (the “Debtor”) chapter 11 cases.

2. I submit this certification with respect to Deloitte & Touche’s compliance with and pursuant to the Court’s General Order M-389, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on November 25, 2009, and the United States Trustee

Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11§ U.S.C. 330 adopted on January 30, 1996 (collectively, and together with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on July 17, 2012, the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Fee Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche’s clients.

d. Deloitte & Touche has not made a profit with respect to the expenses requested in the Fee Application.

e. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

g. Deloitte & Touche has not entered into any agreement with the Office of the United States Trustee, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Fee Application were provided to the appropriate parties on or about the date set for the filing of fee applications by the Court in Guidelines.

/s/ Tom Robinson

Declarant: Tom Robinson

Title: Partner

Dated: October 19, 2012

# **EXHIBIT A**

Residential Capital LLC

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

May 14, 2012 - August 31, 2012

Date	Description	Rate	Hours	Fees
<b>2011 Financial Statement Reissuance</b>				
06/04/2012				
Goff, Rick	Preparation of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$175.00	1.5	\$262.50
06/05/2012				
Reade, Dave	Conference call with C. Dondzila (ResCap), M. Kgil (Fortress), R. Kielty (Cerverview) and T. Robinson regarding Nationstar private placement requirements.	\$290.00	1.4	\$406.00
Robinson, Thomas	Conference call with C. Dondzila (ResCap), M. Kgil (Fortress), R. Kielty (Cerverview) and D. Reade regarding NationStar private placement requirements.	\$365.00	1.4	\$511.00
06/06/2012				
Robinson, Thomas	Research SEC reporting requirements for the acquisition of the assets and operations of ResCap.	\$365.00	1.1	\$401.50
Robinson, Thomas	Conference call with D. Sunderland, B. Stevenson, and D. Reade regarding issuance of opinion on three year ResCap financial statements.	\$365.00	0.5	\$182.50
Stevenson, Brad	Conference call with D. Sunderland, T. Robinson, D. Reade regarding issuance of opinion on three year ResCap financial statements.	\$365.00	0.5	\$182.50
06/07/2012				
Florence, LaKeisha	Conference call with D. Sunderland, J. Mountain, D. Reade, T. Robinson and B. Stevenson regarding reissuance of ResCap opinion and inclusion of 2009 period.	\$265.00	1.2	\$318.00
Florence, LaKeisha	Conference call with C. Dondzila (ResCap), M. English (PwC), Jose (PwC), C. Gormsen (PwC), M. Kgil (Fortress), D. Reade and L. Florence regarding NationStar private placement requirements.	\$265.00	0.8	\$212.00
Reade, Dave	Conference call with C. Dondzila (ResCap), M. English (PwC), Jose (PwC), C. Gormsen (PwC), M. Kgil (Fortress), T. Robinson and L. Florence regarding NationStar private placement requirements.	\$290.00	0.8	\$232.00
Reade, Dave	Conference call with D. Sunderland, L. Florence, J. Mountain, T. Robinson and B. Stevenson regarding reissuance of ResCap opinion and inclusion of 2009 period.	\$290.00	1.2	\$348.00
Robinson, Thomas	Research SEC reporting requirements for the acquisition of the assets and operations of ResCap.	\$365.00	1.1	\$401.50
Robinson, Thomas	Conference call with C. Dondzila (ResCap), M. English (PwC), Jose (PwC), C. Gormsen (PwC), M. Kgil (Fortress), D. Reade and L. Florence regarding NationStar private placement requirements.	\$365.00	0.8	\$292.00
Robinson, Thomas	Conference call with D. Sunderland, L. Florence, J. Mountain, D. Reade and B. Stevenson regarding reissuance of ResCap opinion and inclusion of 2009 period.	\$365.00	1.2	\$438.00

Date	Description	Rate	Hours	Fees
Robinson, Thomas	Prepare for call with C. Dondzila (ResCap), M. English (PWC), M. Kgil (Fortress), R. Kielty (Centerview), L. Florence, and D. Reade regarding NationStar Private Placement filing requirements and ResCap financial statements.	\$365.00	0.6	\$219.00
06/08/2012				
Robinson, Thomas	Prepare a summary memorandum for the reissuance of the 2011 ResCap financial statements.	\$365.00	2.8	\$1,022.00
06/11/2012				
Florence, LaKeisha	Draft successor auditor letter related to NationStar private placement and ResCap reissuance.	\$265.00	1.6	\$424.00
Florence, LaKeisha	Draft management representation letter related to the NationStar private placement and ResCap reissuance.	\$265.00	1.7	\$450.50
Florence, LaKeisha	Research requirements for issuance of a successor auditor letter.	\$265.00	0.7	\$185.50
Medway, David	Review draft of comparative financial statements for areas of significant change to require additional testing.	\$215.00	1.8	\$387.00
Medway, David	Prepare test of 2009 statement of comprehensive income included in 2011 comparatives, not previously included in 2009 financial statements.	\$215.00	1.3	\$279.50
Medway, David	Perform test of historical reclassification of income statement accounts, as presented within FN 1 to comparative financials.	\$215.00	1.8	\$387.00
Medway, David	Review draft of comparative financials for familiarity in performing procedures related to placement.	\$215.00	2.0	\$430.00
Medway, David	Meet with D. Reade to receive procedure instructions regarding the placement.	\$215.00	1.2	\$258.00
Reade, Dave	Meet with D. Medway to instruct procedures regarding the placement.	\$290.00	1.2	\$348.00
Reade, Dave	Conference call with L. Smith and T. Robinson to discuss form of opinion.	\$290.00	0.7	\$203.00
Reade, Dave	Perform procedures relating to the offering including preparation of opinion.	\$290.00	1.4	\$406.00
Reade, Dave	Perform procedures relating to the opinion memo.	\$290.00	2.1	\$609.00
Reade, Dave	Review draft financial statements.	\$290.00	3.1	\$899.00
Robinson, Thomas	Conference call with D. Reade and L. Smith to discuss form of opinion.	\$365.00	0.7	\$255.50
Robinson, Thomas	Evaluate auditing and accounting matters related to preparation of three year ResCap financial statements to be included in the NationStar private placement memorandum.	\$365.00	2.2	\$803.00
Smith, Lisa	Conference call with D. Reade and T. Robinson to discuss form of opinion.	\$365.00	0.7	\$255.50
Webb, Gabbrielle	Prepare audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$175.00	1.0	\$175.00
06/12/2012				
Medway, David	Review 2010 comparative financial statements for location of 2009 figures not included within 2009 financial statements.	\$215.00	1.3	\$279.50
Medway, David	Review 2009 financials for inclusion for the 2009 figures included within 2011 comparative financial statements.	\$215.00	3.4	\$731.00
Medway, David	Continue to review 2009 financials for inclusion for the 2009 figures included within 2011 comparative financial statements.	\$215.00	2.8	\$602.00

Date	Description	Rate	Hours	Fees
Medway, David	Meet with D. Reade to review progress and discuss open matters regarding the financial statement reissuance.	\$215.00	0.4	\$86.00
Reade, Dave	Meet with D. Medway to review progress and discuss open matters regarding the financial statement reissuance.	\$290.00	0.4	\$116.00
Reade, Dave	Perform procedures relating to the offering including preparation of opinion, opinion memo including review of draft financial statements.	\$290.00	3.6	\$1,044.00
Robinson, Thomas	Evaluate auditing and accounting matters related to preparation of three year ResCap financial statements to be included in the NationStar private placement memorandum.	\$365.00	1.6	\$584.00
Stevenson, Brad	Review draft of ResCap financial statements for reissuance.	\$365.00	0.9	\$328.50
06/13/2012				
Bunn, Greg	Compare Ally 2011 3-year disclosures with ResCap Issuance to assess consistency.	\$175.00	0.7	\$122.50
Florence, LaKeisha	Conference call with D. Reade, B. Stevenson, T. Robinson regarding ResCap reissuance procedures and prepare for update with ResCap, PwC, Fortress.	\$265.00	0.6	\$159.00
Medway, David	Review 2010 comparative financial statements in order to identify procedures previously performed specific to 2009 figures.	\$215.00	4.8	\$1,032.00
Medway, David	Meet with D. Reade to review progress and discuss open matters regarding the financial statement reissuance.	\$215.00	0.7	\$150.50
Reade, Dave	Meet with D. Medway to review progress and discuss open matters regarding the financial statement reissuance.	\$290.00	0.7	\$203.00
Reade, Dave	Perform procedures relating to the offering including review of draft financial statements and agreeing such information to source documentation.	\$290.00	5.1	\$1,479.00
Reade, Dave	Conference call with L. Florence, B. Stevenson, T. Robinson regarding ResCap reissuance procedures and prepare for update with ResCap, PwC, Fortress.	\$290.00	0.6	\$174.00
Reade, Dave	Conference call with C. Dondzila (ResCap), M. English (PwC), C. Gormsen (PwC), M. Kgil (Nationstar), T. Hamzehpour (ResCap), and T. Robinson regarding NationStar private placement memorandum and ResCap reissuance.	\$290.00	0.8	\$232.00
Reade, Dave	Conference call with T. Robinson and L. Smith regarding treatment of the 2009 statement of comprehensive income in the reissued financial statements.	\$290.00	0.3	\$87.00
Robinson, Thomas	Conference call with D. Reade and L. Smith regarding treatment of the 2009 statement of comprehensive income in the reissued financial statements.	\$365.00	0.3	\$109.50
Robinson, Thomas	Conference call with D. Reade, B. Stevenson, L. Florence regarding ResCap reissuance procedures and prepare for update with ResCap, PwC, and Fortress.	\$365.00	0.6	\$219.00
Robinson, Thomas	Conference call with C. Dondzila (ResCap), M. English (PwC), C. Gormsen (PwC), M. Kgil (NationStar), T. Hamzehpour (ResCap), and D. Reade regarding NationStar private placement memorandum and ResCap reissuance.	\$365.00	0.8	\$292.00



Date	Description	Rate	Hours	Fees
	Pg 17 of 80			
Robinson, Thomas	Prepare for call with M. Kgil (NationStar), C. Dondzila (ResCap), and M. English (PwC) to evaluate auditing and accounting matters related to preparation of three year ResCap financial statements to be included in the NationStar private placement memo.	\$365.00	2.8	\$1,022.00
Smith, Lisa	Conference call with D. Reade and T. Robinson regarding treatment of the 2009 statement of comprehensive income in the reissued financial statements.	\$365.00	0.3	\$109.50
Smith, Lisa	Research related to treatment of statement of comprehensive income.	\$365.00	0.3	\$109.50
Stevenson, Brad	Conference call with D. Reade, L. Florence, T. Robinson regarding ResCap reissuance procedures and prepare for update with ResCap, PwC, and Fortress.	\$365.00	0.6	\$219.00
06/14/2012				
Alaba, Jude Earl	Meet with D. Reade regarding reporting requirements for the financial statements being reissued.	\$290.00	1.0	\$290.00
Bunn, Greg	Work with ResCap personnel to obtain and update network access to perform auditing procedures.	\$175.00	1.2	\$210.00
Florence, LaKeisha	Conference call with D. Sunderland, D. Reade, B. Stevenson and T. Robinson regarding reissuance of ResCap financial statements.	\$265.00	0.6	\$159.00
Medway, David	Perform manual tie out of 2011 comparative financial statements including reflecting level of prior year procedures performed and location of figures in prior year financial statements.	\$215.00	5.4	\$1,161.00
Medway, David	Conduct search for reclassified related party income statement figures within 2009 financial statements.	\$215.00	2.1	\$451.50
Medway, David	Meet with D. Reade to review progress and discuss open matters regarding the financial statement reissuance.	\$215.00	0.6	\$129.00
Reade, Dave	Meet with D. Medway to review progress and discuss open matters regarding the financial statement reissuance.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with J. Alaba regarding reporting requirements for the financial statements being reissued.	\$290.00	1.0	\$290.00
Reade, Dave	Conference call with D. Sunderland, L. Florence, B. Stevenson and T. Robinson regarding reissuance of ResCap financial statements.	\$290.00	0.6	\$174.00
Reade, Dave	Perform procedures relating to the offering including preparation of opinion, opinion memo.	\$290.00	3.3	\$1,798.00
Reade, Dave	Review draft financial statements.	\$290.00	2.9	\$1,798.00
Robinson, Thomas	Conference call with D. Sunderland, L. Florence, B. Stevenson, and D. Reade regarding reissuance of ResCap financial statements.	\$365.00	0.6	\$219.00
Smith, Lisa	Research process related to statement of comprehensive income.	\$365.00	0.6	\$219.00
Smith, Lisa	Review of explanatory paragraph related to audit of the retrospective adjustments, related to statement of comprehensive income.	\$365.00	0.3	\$109.50
Stevenson, Brad	Conference call with D. Sunderland, L. Florence, D. Reade and T. Robinson regarding reissuance of ResCap financial statements.	\$365.00	0.6	\$219.00

06/15/2012

Date	Description	Rate	Hours	Fees
	Pg 18 of 80			
Medway, David	Apply explanation of procedures previously performed to areas of financial statements that were consistent with previously issued draft.	\$215.00	2.5	\$537.50
Medway, David	Review and forward electronic copies of testing performed to D. Reade.	\$215.00	0.5	\$107.50
Medway, David	Meet with D. Reade to review progress and discuss open matters regarding the financial statement reissuance.	\$215.00	0.4	\$86.00
Medway, David	Review draft of comparative financials distributed to team from ResCap.	\$215.00	2.0	\$430.00
Reade, Dave	Meet with D. Medway to review progress and discuss open matters regarding the financial statement reissuance.	\$290.00	0.4	\$116.00
Reade, Dave	Conference call with D. Sunderland and T. Robinson regarding presentation of subsequent events within reissued ResCap financial statements.	\$290.00	0.5	\$145.00
Reade, Dave	Update opinion memo.	\$290.00	4.1	\$2,059.00
Reade, Dave	Review draft financial statements.	\$290.00	3.0	\$2,059.00
Robinson, Thomas	Research regarding presentation of subsequent events information in reissued ResCap financial statements.	\$365.00	1.4	\$511.00
Robinson, Thomas	Conference call with D. Sunderland and D. Reade regarding presentation of subsequent events footnote in reissued ResCap financial statements.	\$365.00	0.5	\$182.50
Stevenson, Brad	Review draft of ResCap financial statements for reissuance.	\$365.00	1.3	\$474.50
06/18/2012				
Medway, David	Review subsequent events footnote draft and identify team members most familiar with included events.	\$215.00	1.1	\$236.50
Medway, David	Finalize tie out package for most current financial statement draft.	\$215.00	6.2	\$1,333.00
Medway, David	Test servicing fee revenue reclassification noted in FN 1 to financial statements.	\$215.00	2.3	\$494.50
Reade, Dave	Perform procedures relating to the offering including preparation of opinion, opinion memo, and review draft financial statements.	\$290.00	4.4	\$1,276.00
Reade, Dave	Conference call with C. Dondzila (ResCap), M. Kgil (NationStar), C. Gormsen (PwC), and T. Robinson regarding NationStar private placement and ResCap reissuance.	\$290.00	0.6	\$174.00
Robinson, Thomas	Conference call with C. Dondzila (ResCap), M. Kgil (NationStar), C. Gormsen (PwC), and D. Reade regarding NationStar private placement and ResCap reissuance.	\$365.00	0.6	\$219.00
Robinson, Thomas	Review draft management representation letter for the reissuance of the 2011 ResCap financial statements.	\$365.00	1.4	\$511.00
Robinson, Thomas	Review audit documentation supporting the reissuance of the ResCap financial statements.	\$365.00	6.4	\$2,336.00
06/19/2012				
Florence, LaKeisha	Conference call with D. Sunderland, J. Mountain, D. Reade, B. Stevenson and T. Robinson regarding reissuance of ResCap financial statements.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Review notes on the management representation letter.	\$265.00	0.3	\$79.50

Date	Description	Rate	Hours	Fees
	Pg 19 of 80			
Medway, David	Review prior period related party footnotes in order to assess impact of change in presentation of related party footnote in comparative financials.	\$215.00	1.5	\$322.50
Reade, Dave	Perform procedures relating to the offering.	\$290.00	5.5	\$1,595.00
Reade, Dave	Conference call with D. Sunderland, J. Mountain, L. Florence, B. Stevenson and T. Robinson regarding reissuance of ResCap financial statements.	\$290.00	0.5	\$145.00
Robinson, Thomas	Conference call with D. Sunderland, J. Mountain, L. Florence, B. Stevenson and D. Reade regarding reissuance of ResCap financial statements.	\$365.00	0.5	\$182.50
Robinson, Thomas	Review ResCap reissuance financial statements and supporting documentation.	\$365.00	3.8	\$1,387.00
06/20/2012				
Medway, David	Update documentation within tie out package noted in recent financial statement draft.	\$215.00	1.4	\$301.00
Medway, David	Review debtor-in-possession agreement and testing of related amounts included within subsequent events footnote.	\$215.00	1.3	\$279.50
Medway, David	Review updated draft of comparative financial statements.	\$215.00	2.6	\$559.00
Robinson, Thomas	Call with M. Kgil (NationStar) to review timing of NationStar PPM and reissuance of ResCap financial statements.	\$365.00	0.5	\$182.50
Robinson, Thomas	Review successor auditor letter to PWC for ResCap reissuance.	\$365.00	2.4	\$876.00
06/21/2012				
Bunn, Greg	Tie out subsequent events footnote for reissuance project.	\$175.00	2.4	\$420.00
Florence, LaKeisha	Develop audit plan for subsequent events footnote.	\$265.00	0.6	\$159.00
06/23/2012				
Robinson, Thomas	Review summary memorandum and supporting documentation for the ResCap reissuance.	\$365.00	2.1	\$766.50
06/25/2012				
Medway, David	Update ResCap tie out package based on changes included in new draft.	\$215.00	2.1	\$451.50
Medway, David	Review ResCap tie- out draft for changes.	\$215.00	1.7	\$365.50
Robinson, Thomas	Review ResCap reissuance summary memo and opinion memo.	\$365.00	2.5	\$912.50
06/26/2012				
Bunn, Greg	Compare disclosures in ResCap reissuance subsequent events disclosure to agreements obtained.	\$175.00	1.1	\$192.50
Medway, David	Test changes to statement of cash flows within most current draft of ResCap financials.	\$215.00	0.9	\$193.50
Medway, David	Close notes within ResCap 2009 reclass testing work papers.	\$215.00	1.4	\$301.00
06/27/2012				
Bunn, Greg	Test ResCap reissuance subsequent events footnote, compare disclosures with agreements and bankruptcy documents.	\$175.00	1.4	\$245.00
Bunn, Greg	Discuss and review subsequent events open items with L. Florence.	\$175.00	0.5	\$87.50
Guglielmo, Emilie	Research accounting and auditing considerations related to treatment of intercompany balances during bankruptcy proceedings.	\$175.00	1.8	\$315.00

Date	Description	Rate	Hours	Fees
Medway, David	Call with G. Bogan of Ally Tax regarding components disclosed within ResCap income tax footnote.	\$215.00	0.6	\$129.00
Medway, David	Prepare work paper for ResCap tax components disclosed within FN 14 of comparative financial statements.	\$215.00	1.4	\$301.00
Robinson, Thomas	Conference call with D. Sunderland and D. Reade regarding ResCap reissuance opinion.	\$365.00	0.5	\$182.50
06/28/2012				
Medway, David	Test updated subsequent within most current draft of ResCap financial statements.	\$215.00	2.2	\$473.00
Medway, David	Update ResCap financial statement tie out for testing of income tax footnote components.	\$215.00	0.4	\$86.00
Reade, Dave	Prepare opinion for related offering.	\$290.00	4.2	\$1,218.00
07/02/2012				
Florence, LaKeisha	Address review notes on management representation letter.	\$265.00	1.7	\$450.50
07/03/2012				
Bunn, Greg	Update tie-out and tie out for new support received (GSAP facility cancellation) related to subsequent events footnote.	\$175.00	0.7	\$122.50
07/05/2012				
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	4.0	\$1,460.00
07/06/2012				
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	4.0	\$1,460.00
07/08/2012				
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	2.3	\$839.50
07/09/2012				
Florence, LaKeisha	Review contracts and agreements to tie out the events footnote.	\$265.00	2.2	\$583.00
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	1.0	\$365.00
Robinson, Thomas	Review of ResCap 2011 financial statement reissuance documentation.	\$365.00	1.4	\$511.00
07/10/2012				
Bunn, Greg	Follow up on outstanding items for subsequent events footnote (for GSAP documentation).	\$175.00	1.8	\$315.00
Bunn, Greg	Review open items within subsequent events disclosures.	\$175.00	0.9	\$157.50
Florence, LaKeisha	Review subsequent events footnote for the reissued 2011 financial statements.	\$265.00	1.0	\$265.00
Florence, LaKeisha	Adjust the successor auditor letter to address concur comments.	\$265.00	1.3	\$344.50
Florence, LaKeisha	Prepare for status update meeting on ResCap reissuance procedures.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Meet with D. Reade, B. Stevenson, T. Robinson, E. Guglielmo and D. Medway on ResCap reissuance procedures.	\$265.00	0.6	\$159.00
Guglielmo, Emilie	Meet with D. Reade, L. Florence, B. Stevenson, T. Robinson, and D. Medway on ResCap reissuance procedures.	\$175.00	0.6	\$105.00

Date	Description	Rate	Hours	Fees
	Pg 21 of 80			
Guglielmo, Emilie	Perform procedures related to the offering including review of draft financial statements.	\$175.00	0.4	\$70.00
Reade, Dave	Meet with L. Florence, B. Stevenson, T. Robinson, E. Guglielmo, and D. Medway on ResCap reissuance procedures.	\$290.00	0.6	\$174.00
Reade, Dave	Conference call with M. Kgil (Fortress) and T. Robinson to discuss timing of NationStar private placement and ResCap FS reissuance.	\$290.00	0.6	\$174.00
Robinson, Thomas	Review reissuance work papers.	\$365.00	1.4	\$511.00
Robinson, Thomas	Meet with D. Reade, L. Florence, B. Stevenson, E. Guglielmo and D. Medway regarding ResCap reissuance procedures.	\$365.00	0.6	\$219.00
Robinson, Thomas	Conference call with M. Kgil (Fortress) and D. Reade to discuss timing of NationStar private placement and ResCap financial statement reissuance.	\$365.00	0.6	\$219.00
Stevenson, Brad	Meet with D. Reade, L. Florence, T. Robinson, E. Guglielmo and D. Medway on ResCap reissuance procedures.	\$365.00	0.6	\$219.00
07/11/2012				
Bunn, Greg	Update documentation within subsequent events footnote based on updated draft obtained.	\$175.00	1.3	\$227.50
Florence, LaKeisha	Research internal guidance in order to respond to comments from PwC on the successor auditor letter.	\$265.00	1.5	\$397.50
Florence, LaKeisha	Gather documentation for updated disclosures in the subsequent events footnote of the reissued 2011 financial statements.	\$265.00	2.2	\$583.00
Florence, LaKeisha	Prepare for status meeting on ResCap reissuance procedures.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Call with C. Dondzila (ResCap), T. Robinson and D. Reade regarding procedures related to reissuance of the ResCap 2011 financial statements.	\$265.00	0.7	\$185.50
Guglielmo, Emilie	Perform procedures related to the offering including review of draft financial statements.	\$175.00	0.5	\$87.50
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	1.7	\$620.50
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson and L. Florence regarding procedures related to reissuance of the ResCap 2011 financial statements.	\$290.00	0.7	\$203.00
Reade, Dave	Research associated firm guidance on auditor responsibilities.	\$290.00	7.3	\$2,117.00
Robinson, Thomas	Call with C. Dondzila (ResCap), D. Reade and L. Florence regarding procedures related to reissuance of the ResCap 2011 financial statements.	\$365.00	0.7	\$255.50
Robinson, Thomas	Conference call with M. Kgil (Fortress) to discuss requirements of the comfort letter for ResCap reissuance and NationStar private placement.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review ResCap reissuance documentation and audit support.	\$365.00	2.9	\$1,058.50
07/12/2012				
Bunn, Greg	Reconcile predecessor auditor 2009 original issuance numbers on income statement to the currently disclosed 2009 numbers disclosed in the reissuance.	\$175.00	2.7	\$472.50
Florence, LaKeisha	Draft appendix for successor auditor letter for 2011 financial statements.	\$265.00	1.1	\$291.50

Date	Description	Rate	Hours	Fees
	Pg 22 of 80			
Guglielmo, Emilie	Prepare workpapers for ResCap 2011 financial statement reissuance for Nationstar offering.	\$175.00	1.0	\$175.00
Lambright, Geoffrey	Review the re-issued 2011 ResCap financial statements.	\$290.00	3.5	\$1,015.00
Reade, Dave	Perform procedures relating to the offering.	\$290.00	2.9	\$841.00
Reade, Dave	Conference call with J. Lambright services in connection with the reissuance of ResCap's financial statements and associated consent and comfort letter.	\$290.00	2.1	\$609.00
Reade, Dave	Continue to perform procedures relating to the offering including preparation of consent, comfort letter, and researching associated firm guidance on auditor responsibilities.	\$290.00	1.3	\$377.00
Robinson, Thomas	Draft NationStar/ResCap comfort letter related to ResCap reissuance and NationStar private placement.	\$365.00	3.2	\$1,168.00
Robinson, Thomas	Review NationStar/ResCap comfort letter related to ResCap reissuance and NationStar private placement.	\$365.00	3.2	\$1,168.00
07/13/2012				
Bunn, Greg	Reconcile predecessor auditor 2009 original issuance numbers on income statement to the currently disclosed 2009 numbers disclosed in the reissuance.	\$175.00	1.7	\$297.50
Guglielmo, Emilie	Review cash flow and equity statements for differences.	\$175.00	2.0	\$350.00
Lambright, Geoffrey	Review the re-issued 2011 ResCap financial statements.	\$290.00	2.0	\$580.00
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	1.9	\$693.50
Reade, Dave	Call with T. Robinson, C. Dondzila (ResCap), T. Marano (ResCap), J. Whitlinger (ResCap), T. Hamzehpour (ResCap) and PwC regarding subsequent events inquiries, in connection with the reissuance of the ResCap 2011 financial statements.	\$290.00	0.9	\$261.00
Reade, Dave	Call with J. Cancelliere (ResCap) regarding preliminary review of ResCap documentation relating to the company's representation and warranty obligation as of 6/30/12.	\$290.00	0.5	\$145.00
Robinson, Thomas	Call with D. Reade, C. Dondzila (ResCap), T. Marano (ResCap), J. Whitlinger (ResCap), T. Hamzehpour (ResCap) and PwC regarding subsequent events inquiries, in connection with the reissuance of the ResCap 2011 financial statements.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review of ResCap reissuance documentation including audit supporting work papers.	\$365.00	3.8	\$1,387.00
07/16/2012				
Bunn, Greg	Discuss with client (J. Cancelliere) regarding changes to subsequent events footnote.	\$175.00	0.2	\$35.00
Bunn, Greg	Finalize successor auditor exhibit for cash flows and income statement.	\$175.00	1.8	\$315.00
Bunn, Greg	Discuss income statement classification on reissuance with B. Frank and C. Dondzila.	\$175.00	1.6	\$280.00
Bunn, Greg	Create successor auditor appendix for cash flow and equity statement.	\$175.00	1.1	\$192.50
Bunn, Greg	Clear review notes on subsequent events footnote tie-out.	\$175.00	0.6	\$105.00

Date	Description	Rate	Hours	Fees
Bunn, Greg	Discuss with B. Frank and C. Dondzila (financial reporting) to communicate changes in schedule.	\$175.00	0.2	\$35.00
Florence, LaKeisha	Call with C. Dondzila (ResCap), T. Robinson and D. Reade regarding procedures related to reissuance of the ResCap 2011 financial statements and related consent, comfort letter, and subsequent auditor letter.	\$265.00	0.7	\$185.50
Florence, LaKeisha	Prepare for call with C. Dondzila (ResCap), T. Robinson and D. Reade regarding procedures related to reissuance of the ResCap 2011 financial statements and related consent, comfort letter, and subsequent auditor letter.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Update successor auditor letter.	\$265.00	0.3	\$79.50
Florence, LaKeisha	Update successor management representation letter.	\$265.00	0.3	\$79.50
Guglielmo, Emilie	Review cash flow statement for differences and updated the formulas in the income statement.	\$175.00	2.9	\$507.50
Guglielmo, Emilie	Read pricing and direction letters to find facility amount.	\$175.00	0.6	\$105.00
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	5.1	\$1,861.50
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson and L. Florence regarding procedures related to reissuance of the ResCap 2011 financial statements and related consent, comfort letter, and subsequent auditor letter.	\$290.00	0.7	\$203.00
Robinson, Thomas	Review audit documentation supporting the NationStar comfort letter issuance.	\$365.00	2.4	\$876.00
Robinson, Thomas	Call with C. Dondzila (ResCap), D. Reade and L. Florence regarding procedures related to reissuance of the ResCap 2011 financial statements and related consent, comfort letter, and subsequent auditor letter.	\$365.00	0.7	\$255.50
Robinson, Thomas	Review comfort letter for NationStar private placement.	\$365.00	3.9	\$1,423.50
07/17/2012				
Bunn, Greg	Review updated ResCap reissuance draft for changes to income statement and subsequent events footnote.	\$175.00	0.5	\$87.50
Guglielmo, Emilie	Reference schedules included in the subsequent auditor letter to PwC.	\$175.00	1.9	\$332.50
Guglielmo, Emilie	Prepare comfort letter.	\$175.00	1.6	\$280.00
Guglielmo, Emilie	Call with T. Robinson, B. Stevenson, D. Reade, M. Kgil (Fortress), C. Dondzila (ResCap) and underwriters counsel for NationStar regarding due diligence questions in association with the NationStar issuance.	\$175.00	0.8	\$140.00
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	5.5	\$2,007.50
Mountain, James	Call with T. Robinson and D. Reade regarding reissuance of ResCap financial statements.	\$365.00	0.5	\$182.50
Reade, Dave	Call with J. Mountain, and T. Robinson regarding reissuance of ResCap financial statements.	\$290.00	0.5	\$145.00
Reade, Dave	Call with T. Robinson, B. Stevenson, E. Guglielmo, M. Kgil (Fortress), C. Dondzila (ResCap) and underwriters counsel for NationStar regarding due diligence questions in association with the NationStar issuance.	\$290.00	0.8	\$232.00



Date	Description	Rate	Hours	Fees
	Pg 24 of 80			
Reade, Dave	Review draft of NationStar private placement offering and 8K, provide edits to ResCap.	\$290.00	2.0	\$580.00
Reade, Dave	Review of ResCap minutes review work papers in connection with subsequent events procedures.	\$290.00	0.5	\$145.00
Reade, Dave	Update summary memorandum for the 2011 reissuance to reflect auditors consent, comfort letter, related guidance, and associated procedures.	\$290.00	2.1	\$609.00
Robinson, Thomas	Call with B. Stevenson, D. Reade, E. Guglielmo, M. Kgil (Fortress), C. Dondzila (ResCap) and underwriters counsel for NationStar regarding due diligence questions in association with the NationStar issuance.	\$365.00	0.8	\$292.00
Robinson, Thomas	Draft management representation letters for the ResCap reissuance and NationStar comfort letter.	\$365.00	2.3	\$839.50
Robinson, Thomas	Call with J. Mountain and D. Reade regarding reissuance of ResCap financial statements.	\$365.00	0.5	\$182.50
Robinson, Thomas	Review of audit documentation supporting the ResCap reissuance of the 2011 financial statements.	\$365.00	3.4	\$1,241.00
Stevenson, Brad	Call with T. Robinson, D. Reade, E. Guglielmo, M. Kgil (Fortress), C. Dondzila (ResCap) and underwriters counsel for NationStar regarding due diligence questions in association with the NationStar issuance.	\$365.00	0.8	\$292.00
07/18/2012				
Anderson, Mark	Review audit procedures surrounding the sale of Mexico operations disclosed in the subsequent events footnote.	\$290.00	1.0	\$290.00
Florence, LaKeisha	Prepare final successor auditor letter and appendix for issuance.	\$265.00	1.3	\$344.50
Florence, LaKeisha	Prepare management representation letter for final issuance.	\$265.00	0.3	\$79.50
Guglielmo, Emilie	Prepare comfort letter.	\$175.00	0.8	\$140.00
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	5.4	\$1,971.00
Mountain, James	Concur review and consultation update with D. Sunderland, T. Robinson and D. Reade regarding Q1 2012 financial statement reissuance in connection with a NationStar private placement offering.	\$365.00	0.6	\$219.00
Reade, Dave	Concur review and consultation update with D. Sunderland, J. Mountain, and T. Robinson regarding Q1 2012 financial statement reissuance in connection with a NationStar private placement offering.	\$290.00	0.6	\$174.00
Reade, Dave	Prepare edits to NationStar private placement offering and 8K associated with reissuance of ResCap Q1 report.	\$290.00	2.4	\$696.00
Reade, Dave	Review auditors comfort letter.	\$290.00	0.9	\$261.00
Reade, Dave	Review edits made to NationStar private placement offering and 8K.	\$290.00	2.0	\$580.00
Robinson, Thomas	Research interim financial statement disclosure requirements regarding subsequent events.	\$365.00	1.5	\$547.50
Robinson, Thomas	Draft ResCap interim financial statement subsequent events disclosures.	\$365.00	3.9	\$1,423.50
Robinson, Thomas	Review NationStar offering circular.	\$365.00	5.9	\$2,153.50



Date	Description	Rate	Hours	Fees
Robinson, Thomas	Concur review and consultation update with D. Sunderland, J. Mountain and D. Reade regarding Q1 2012 financial statement reissuance in connection with a NationStar private placement offering.	\$365.00	0.6	\$219.00
07/19/2012				
Anderson, Mark	Review audit procedures surrounding the sale of Mexico operations disclosed in the subsequent events footnote.	\$290.00	0.5	\$145.00
Guglielmo, Emilie	Prepare bring-down comfort letter.	\$175.00	1.0	\$175.00
Guglielmo, Emilie	Prepare bring-down representation letter.	\$175.00	0.9	\$157.50
Mountain, James	Review of audit documentation supporting the ResCap 2011 financial statement reissuance for the Nationstar offering.	\$365.00	3.0	\$1,095.00
Reade, Dave	Coordinate final Deloitte opinions, letters and representation letters with NationStar.	\$290.00	1.3	\$377.00
Reade, Dave	Coordinate final Deloitte opinions, letters and representation letters with ResCap.	\$290.00	1.4	\$406.00
Robinson, Thomas	Review of work papers including audit documentation supporting the ResCap 2011 financial statement reissuance.	\$365.00	1.6	\$584.00
Robinson, Thomas	Review of the successor auditor letter to be issued in support of the ResCap 2011 financial statement reissuance.	\$365.00	1.5	\$547.50
Robinson, Thomas	Review of audit documentation including work papers supporting the NationStar offering circular comfort letter issuance.	\$365.00	3.4	\$1,241.00
07/20/2012				
Guglielmo, Emilie	Prepare bring-down representation letter.	\$175.00	0.5	\$87.50
Robinson, Thomas	Draft the NationStar bring-down comfort letter.	\$365.00	1.5	\$547.50
07/23/2012				
Bunn, Greg	Create paragraph within ResCap summary memo detailing procedures performed on the subsequent events footnote.	\$175.00	1.1	\$192.50
Guglielmo, Emilie	Revise the bring-down and representation letters.	\$175.00	0.3	\$52.50
Robinson, Thomas	Review final bring down comfort letter for the NationStar private placement.	\$365.00	1.8	\$657.00
07/24/2012				
Guglielmo, Emilie	Finalize the bring down comfort letter.	\$175.00	0.4	\$70.00
Robinson, Thomas	Finalize the NationStar bring-down comfort letter regarding the Residential Capital financial information.	\$365.00	0.9	\$328.50
07/31/2012				
Robinson, Thomas	Perform planning for Q3 Nationstar offering the and reissuance of the ResCap 2011 financial statements and Q2 financial statements.	\$365.00	1.1	\$401.50
8/1/2012				
Guglielmo, Emilie	Discuss status of ResCap reissuance with D. Reade, T. Robinson, and E. Guglielmo.	\$175.00	0.5	\$87.50
Reade, Dave	Review archiving procedures relating to the reissuance audit file.	\$290.00	1.9	\$551.00
Reade, Dave	Discuss status of ResCap reissuance with D. Reade, T. Robinson, and E. Guglielmo.	\$290.00	0.5	\$145.00
Robinson, Thomas	Discuss status of ResCap reissuance with D. Reade, T. Robinson, and E. Guglielmo.	\$365.00	0.5	\$182.50
Subtotal for 2011 Financial Statement Reissuance:			371.4	\$107,948.50

Date	Description	Pg 26 of 80	Rate	Hours	Fees
------	-------------	-------------	------	-------	------

**2012 Financial Statement Audit**

06/04/2012

Reade, Dave	Perform preliminary ResCap 2012 audit scoping and planning procedures.	\$290.00	2.7	\$783.00
Reade, Dave	Research and communication with C. Dondzila (ResCap) regarding accounting for DIP financing costs.	\$290.00	3.3	\$957.00
Robinson, Thomas	Perform preliminary ResCap 2012 audit scoping and planning procedures.	\$365.00	2.6	\$949.00

06/06/2012

Reade, Dave	Prepare materials for call with C. Dondzila, B. Stevenson, and T. Robinson and other preliminary planning procedures.	\$290.00	2.3	\$667.00
Reade, Dave	Conference call with D. Sunderland, B. Stevenson, and T. Robinson regarding issuance of opinion on three year ResCap financial statements.	\$290.00	0.5	\$145.00
Reade, Dave	Call to determine 2012 ResCap audit requirements and planning discussion with B. Stevenson and T. Robinson.	\$290.00	0.9	\$261.00
Robinson, Thomas	Call to determine 2012 ResCap audit requirements and planning discussion with B. Stevenson and D. Reade.	\$365.00	0.9	\$328.50
Stevenson, Brad	Call to determine 2012 audit requirements and planning discussion with T. Robinson and D. Reade.	\$365.00	0.9	\$328.50

06/07/2012

Reade, Dave	Conference call with C. Dondzila (ResCap), B. Stevenson and T. Robinson to perform preliminary ResCap 2012 audit scoping and planning procedures.	\$290.00	0.9	\$261.00
Robinson, Thomas	Conference call with C. Dondzila (ResCap), B. Stevenson and D. Reade to perform preliminary ResCap 2012 audit scoping and planning procedures.	\$365.00	0.9	\$328.50
Stevenson, Brad	Conference call with C. Dondzila (ResCap), T. Robinson and D. Reade to perform preliminary ResCap 2012 audit scoping and planning procedures.	\$365.00	0.9	\$328.50

06/17/2012

Reade, Dave	Document accounting treatment for DIP financing costs.	\$290.00	2.0	\$580.00
-------------	--	----------	-----	----------

06/27/2012

Robinson, Thomas	Conference call with C. Dondzila (ResCap), D. Reade and L. Florence to discuss ResCap Q2 interim review matters and audit plan.	\$365.00	0.9	\$328.50
Robinson, Thomas	Perform audit planning for ResCap and subsidiaries 2012 financial statement and compliance audits.	\$365.00	2.6	\$949.00

06/28/2012

Reade, Dave	Perform preliminary ResCap 2012 audit scoping and planning procedures.	\$290.00	1.4	\$406.00
Reade, Dave	Call with C. Dondzila, T. Robinson and L. Florence regarding reissuance coordination and other ResCap planning matters.	\$290.00	0.9	\$261.00
Reade, Dave	Meet with K. Mowatt (ResCap) regarding internal controls planning.	\$290.00	1.5	\$435.00

06/29/2012

Reade, Dave	Perform preliminary ResCap 2012 audit scoping and planning procedures.	\$290.00	3.4	\$986.00
-------------	--	----------	-----	----------

Date	Description	Rate	Hours	Fees
	Pg 27 of 80			
Reade, Dave	Participate in ResCap audit committee call with T. Robinson, B. Stevenson and members of the ResCap audit committee and management.	\$290.00	3.6	\$1,044.00
Robinson, Thomas	Participate in ResCap audit committee call with B. Stevenson, D. Reade and members of the ResCap audit committee and management.	\$365.00	3.6	\$1,314.00
Robinson, Thomas	Review budget and planning for 2012 ResCap audit.	\$365.00	2.4	\$876.00
Stevenson, Brad	Participate in ResCap audit committee call with T. Robinson, D. Reade and members of the ResCap audit committee and management.	\$365.00	3.6	\$1,314.00
07/02/2012				
Florence, LaKeisha	Review prior year documentation on materiality in order to update the documentation and determine the current year approach.	\$265.00	3.2	\$848.00
Reade, Dave	Perform preliminary ResCap 2012 audit scoping and planning procedures.	\$290.00	4.2	\$1,218.00
Reade, Dave	Prepare schedule of common processes and systems for meeting with K. Mowatt (ResCap).	\$290.00	0.7	\$203.00
Robinson, Thomas	Conference call with C. Dondzila, L. Florence, D. Reade, and B. Stevenson regarding Q2 and other ResCap planning matters.	\$365.00	0.5	\$182.50
Robinson, Thomas	Analyze the accounting and reporting matters impacting the ResCap 2012 audit.	\$365.00	3.2	\$1,168.00
07/03/2012				
Reade, Dave	Discuss internal controls planning with K. Mowatt (ResCap).	\$290.00	1.3	\$377.00
Reade, Dave	Perform preliminary ResCap 2012 audit scoping and planning procedures.	\$290.00	1.4	\$406.00
Reade, Dave	Research accounting issues related to the presentation of ResCap's 2012 financial statements.	\$290.00	0.8	\$232.00
07/09/2012				
Stevenson, Brad	Research planning materiality for annual audit of ResCap.	\$365.00	2.6	\$949.00
07/10/2012				
Florence, LaKeisha	Document preliminary considerations for materiality.	\$265.00	3.4	\$901.00
07/11/2012				
Florence, LaKeisha	Update information technology documentation.	\$265.00	2.9	\$768.50
Markham, Scott	Prepare controls responsibility summary for ResCap SOX group.	\$175.00	1.8	\$315.00
Robinson, Thomas	Continue to review ResCap reissuance documentation and audit support.	\$365.00	2.7	\$985.50
07/12/2012				
Fischer, Leslie	Meet with K. Mowatt (ResCap) N. Kennedy (ResCap), J. Krebsbach, L. Florence, and D. Reade to address process scoping for ResCap.	\$215.00	1.1	\$236.50
Florence, LaKeisha	Research preliminary review notes on documentation of materiality.	\$265.00	3.6	\$954.00
Florence, LaKeisha	Meet with K. Mowatt (ResCap) N. Kennedy (ResCap), J. Krebsbach, L. Fischer and D. Reade to address process scoping for ResCap.	\$265.00	1.1	\$291.50
Pangrazzi, Michael	Update documentation for received support around the reasonableness of disclosed gain on sale transaction for ResCap's investment in GMAC Financiera.	\$175.00	3.2	\$560.00

Date	Description	Rate	Hours	Fees
Reade, Dave	Meet with K. Mowatt (ResCap) N. Kennedy (ResCap), J. Krebsbach, L. Florence and L. Fischer to address process scoping for ResCap.	\$290.00	1.1	\$319.00
Stevenson, Brad	Review materiality documentation for ResCap annual audit.	\$365.00	2.7	\$985.50
Stevenson, Brad	Review ResCap mortgage origination including processing flowcharting documentation.	\$365.00	1.2	\$438.00
07/13/2012				
Florence, LaKeisha	Update documentation around calculation of materiality, performance materiality, and clearly trivial thresholds.	\$265.00	1.4	\$371.00
07/16/2012				
Stevenson, Brad	Review working papers for planning auditing procedures of mortgage servicing rights.	\$365.00	2.4	\$876.00
07/17/2012				
Florence, LaKeisha	Update materiality documentation based on feedback through review notes.	\$265.00	1.7	\$450.50
07/18/2012				
Budrow, Zac	Meet with P. Baciorowski to review ResCap testing scope.	\$175.00	0.5	\$87.50
Budrow, Zac	Create workpapers and update file information.	\$175.00	0.3	\$52.50
Budrow, Zac	Upload data files needed for testing to secure server.	\$175.00	1.3	\$227.50
Florence, LaKeisha	Complete additional research regarding Deloitte methodology for determination of materiality.	\$265.00	2.7	\$715.50
Kozlowski, Terri	Discuss income tax schedules to be requested for ResCap review procedures with H. Ma.	\$290.00	0.2	\$58.00
Pangrazzi, Michael	Update documentation for received support around the reasonableness of disclosed gain on sale transaction for ResCap's investment in GMAC Financiera.	\$175.00	0.4	\$70.00
07/19/2012				
Budrow, Zac	Update and run data analysis testing scripts for financial statement audit.	\$175.00	0.5	\$87.50
Budrow, Zac	Prepare data analysis workpapers.	\$175.00	0.5	\$87.50
Kozlowski, Terri	Discuss income tax procedures and transactions impacting ResCap taxes for Q2 review procedures with T. Robinson and R. Bayer.	\$290.00	0.5	\$145.00
Kozlowski, Terri	Correspond with R. Bayer regarding ResCap income tax review procedures.	\$290.00	0.2	\$58.00
Reade, Dave	Review the presentation of CapRe transactions within the ResCap consolidated financial statements.	\$290.00	0.5	\$145.00
Robinson, Thomas	Meet with L. Florence, B. Stevenson and C. Larson on materiality for ResCap 2012 materiality measure for the financial statement audit.	\$365.00	0.5	\$182.50
Stevenson, Brad	Meet with L. Florence, T. Robinson and C. Larson on materiality for ResCap 2012 materiality measure for the financial statement audit.	\$365.00	0.8	\$292.00
07/20/2012				
Budrow, Zac	Perform data analysis testing procedures.	\$175.00	0.7	\$122.50
Kozlowski, Terri	Establish ResCap testing budget to plan resource allocation.	\$290.00	1.5	\$435.00
Robinson, Thomas	Review of audit planning documentation.	\$365.00	1.4	\$511.00
Robinson, Thomas	Draft the ResCap management representation letter.	\$365.00	1.5	\$547.50

Date	Description	Rate	Hours	Fees
Stevenson, Brad	Review working papers for materiality assessment.	\$365.00	1.2	\$438.00
07/23/2012				
Green, Erin	Meet with K. Mowatt (ResCap), N. Kennedy (ResCap), J. Krebsbach, L. Florence, L. Fischer and D. Reade to address process scoping for ResCap.	\$290.00	0.6	\$174.00
Krebsbach, Jessica	Meet with K. Mowatt (ResCap), N. Kennedy (ResCap), E. Green, L. Florence, L. Fischer and D. Reade to address process scoping for ResCap.	\$265.00	0.6	\$159.00
Reade, Dave	Meet with K. Mowatt (ResCap), N. Kennedy (ResCap), J. Krebsbach, L. Florence, L. Fischer, and E. Green to address process scoping for ResCap.	\$290.00	0.6	\$174.00
07/24/2012				
Budrow, Zac	Investigate the files output from data analysis testing scripts to provide requested information to audit.	\$175.00	0.4	\$70.00
Bunn, Greg	Create audit work papers for selections for securitization gain/loss testing.	\$175.00	0.8	\$140.00
Bunn, Greg	Follow up calls with C. Mason and A. Conwell and J. Zarroli in order reconciling differences pertaining to securitization gain/loss testing.	\$175.00	0.7	\$122.50
07/25/2012				
Stevenson, Brad	Review other operating expenses interim testing.	\$365.00	1.2	\$438.00
07/26/2012				
Stevenson, Brad	Review mortgage lending working papers.	\$365.00	0.8	\$292.00
07/27/2012				
Florence, LaKeisha	Call with C. Dondzila (ResCap), T. Robinson, B. Stevenson, and D. Reade regarding ResCap Q2 coordination.	\$265.00	0.9	\$238.50
Florence, LaKeisha	Review 2nd Quarter summary memo.	\$265.00	1.9	\$503.50
Robinson, Thomas	Conference call with D. Tucci (ResCap) and B. Stevenson to discuss ResCap quarterly Internal Audit results.	\$365.00	0.6	\$219.00
Stevenson, Brad	Review mortgage lending working papers.	\$365.00	1.2	\$438.00
07/30/2012				
Kozlowski, Terri	Review ResCap Q2 income tax workpapers and the income tax footnote.	\$290.00	1.5	\$435.00
Rankin, Crystal	Perform audit procedures related to ResCap secured debt information systems and data flow.	\$175.00	1.0	\$175.00
Robinson, Thomas	Preparation of materials for the ResCap 8/2 Audit Committee meeting.	\$365.00	1.1	\$401.50
07/31/2012				
Bunn, Greg	Close final manager review notes in reissuance file.	\$175.00	0.6	\$105.00
Kozlowski, Terri	Prepare income tax summary memo and clear additional review notes in income tax workpapers.	\$290.00	1.0	\$290.00
Kozlowski, Terri	Prepare income tax summary memo and clear additional review notes in income tax workpapers.	\$290.00	1.0	\$290.00
Medway, David	Prepare Q2 ResCap summary memo.	\$215.00	0.8	\$172.00
Rankin, Crystal	Continue to perform audit procedures related to ResCap secured debt information systems and data flow.	\$175.00	3.0	\$525.00
Robinson, Thomas	Perform ResCap 2012 financial statement audit planning.	\$365.00	3.7	\$1,350.50
Stevenson, Brad	Draft memo regarding significant components of the ResCap financial statement audit.	\$365.00	1.2	\$438.00

Date	Description	Rate	Hours	Fees
Stevenson, Brad	Review materials for submission in advance of ResCap Audit Committee meeting.	\$365.00	0.7	\$255.50
08/01/2012				
Gaglio, Joe	Meet with O. Psakhis, S. Herrygers and B. Naumovska to identify the ownership and use of ResCap vs. Bank applications.	\$290.00	0.5	\$145.00
Herrygers, Sandy	Meet with O. Psakhis, J. Gaglio and B. Naumovska to identify the ownership and use of ResCap vs. Bank applications.	\$365.00	0.5	\$182.50
Kozlowski, Terri	Finalize ResCap workpaper documentation.	\$290.00	0.5	\$145.00
Kozlowski, Terri	Clear review notes for ResCap income tax Q2 workpapers.	\$290.00	1.0	\$290.00
Lang, Nick	Update general IT controls scoping document for ResCap prior to team discussion held with O. Psakhis, S. Herrygers, T. Robinson, J. Gaglio, B. Stevenson, B. Naumovska, and D. Reade.	\$215.00	0.6	\$129.00
Lang, Nick	Meet with O. Psakhis, C. Rankin, and B. Naumovska to discuss the scoping and data flow for DDS and Gate Finsol systems.	\$215.00	0.6	\$129.00
Medway, David	Prepare Q2 recap summary memo.	\$215.00	1.1	\$236.50
Petrovski, Biljana	Meet with O. Psakhis, S. Herrygers, and J. Gaglio to identify the ownership and use of ResCap vs. Bank applications.	\$265.00	0.5	\$132.50
Petrovski, Biljana	Prepare various emails to various individuals at ResCap related to applications servers and database names.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Meet with O. Psakhis, C. Rankin, and N. Lang to discuss the scoping and data flow for DDS and Gate Finsol systems.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with O. Psakhis, T. Robinson, B. Stevenson, and D. Reade to scope systems subject to auditing at the ResCap level.	\$265.00	1.4	\$371.00
Psakhis, Olga	Meet with C. Rankin, B. Naumovska, N. Lang to discuss the scoping and data flow for DDS and Gate Finsol systems.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with S. Herrygers, J. Gaglio and B. Naumovska to identify the ownership and use of ResCap vs. Bank applications.	\$265.00	0.5	\$132.50
Psakhis, Olga	Meet with T. Robinson, B. Stevenson, B. Naumovska, and D. Reade to scope information systems subject to auditing at the ResCap level.	\$265.00	1.4	\$371.00
Psakhis, Olga	Update general IT controls scoping document for ResCap to use for the team discussion.	\$265.00	0.3	\$79.50
Rankin, Crystal	Meet with O. Psakhis, E. Green, B. Naumovska and N. Lang to discuss the scoping and data flow for the DDS and GATE technology applications.	\$175.00	0.6	\$105.00
Reade, Dave	Meet with O. Psakhis, T. Robinson, B. Naumovska, and B. Stevenson to scope information systems subject to auditing at the ResCap level.	\$290.00	1.4	\$406.00
Robinson, Thomas	Meet with O. Psakhis, B. Stevenson, B. Naumovska, and D. Reade to scope information systems subject to auditing at the ResCap level.	\$365.00	1.4	\$511.00
Robinson, Thomas	Prepare for ResCap audit committee meeting (review of materials).	\$365.00	0.5	\$182.50
Robinson, Thomas	Plan for Q3 Nationstar issuance and related ResCap procedures.	\$365.00	0.4	\$146.00
Schafka, Christine	Review prior year workpapers for PeopleSoft testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Compile requests and update status to transition SBO, CMAP, and LoanServ application testing to N. Lang.	\$215.00	0.3	\$64.50

Date	Description	Rate	Hours	Fees
Schafka, Christine	Prepare contact listing of Recap application owners to begin sending initial testing requests.	\$215.00	0.1	\$21.50
Stevenson, Brad	Meet with O. Psakhis, T. Robinson, B. Naumovska, and D. Reade to scope information systems subject to auditing at the ResCap level.	\$365.00	1.4	\$511.00
08/02/2012				
Bunn, Greg	Prepare securitization gain/loss audit testing workpapers.	\$175.00	1.3	\$227.50
Carey, Partick	Update document of systems in scope for general IT controls auditing at the ResCap level based on the discussion meeting held on July 25, 2012.	\$175.00	0.9	\$157.50
Lang, Nick	Meet with C. Schafka to transfer ResCap knowledge and coordinate IT audit requests.	\$215.00	0.3	\$64.50
Medway, David	Prepare Q2 recap summary memo.	\$215.00	2.7	\$580.50
Petrovski, Biljana	Review data requests for applications related to ResCap.	\$265.00	2.6	\$689.00
Psakhis, Olga	Meet with C. Schafka to discuss the PeopleSoft request listing.	\$265.00	0.2	\$53.00
Psakhis, Olga	Review prior year testing for PeopleSoft Application, forward the relevant documentation to C. Schafka.	\$265.00	0.2	\$53.00
Reade, Dave	Attend ResCap Audit Committee status call with T. Robinson, B. Stevenson, and members of the ResCap Audit committee and management.	\$290.00	1.5	\$435.00
Robinson, Thomas	Participate in ResCap Audit Committee call status with B. Stevenson, D. Reade, and members of the ResCap Audit committee and management.	\$365.00	1.5	\$547.50
Robinson, Thomas	Review final draft of Committee deck to prepare for the ResCap Audit Committee meeting.	\$365.00	3.2	\$1,168.00
Schafka, Christine	Meet with O. Psakhis to discuss the PeopleSoft request listing.	\$215.00	0.2	\$43.00
Schafka, Christine	Coordinate walkthrough meetings for PeopleSoft, Quantum and Webseries.	\$215.00	0.2	\$43.00
Schafka, Christine	Meet with N. Lang to transfer ResCap knowledge and coordinate IT audit requests.	\$215.00	0.3	\$64.50
Stevenson, Brad	Finalize documentation of ResCap materiality.	\$365.00	0.8	\$292.00
Stevenson, Brad	Attend ResCap Audit Committee status call with T. Robinson, D. Reade and members of the ResCap Audit committee and management.	\$365.00	1.5	\$547.50
08/03/2012				
Bunn, Greg	Prepare securitization gain/loss audit testing workpapers.	\$175.00	3.2	\$560.00
Lang, Nick	Prepare data request lists for ResCap infrastructure control testing.	\$215.00	2.3	\$494.50
Lang, Nick	Coordinate follow-up meetings to discuss GATE application auditing procedures.	\$215.00	0.1	\$21.50
Reade, Dave	Attend planning meeting with T. Robinson, and M. Kgil (Fortress), and K. Dondzila (ResCap) regarding anticipated procedures on the September ResCap reissuance.	\$290.00	0.7	\$203.00
Robinson, Thomas	Attend planning meeting with D. Reade, M. Kgil (Fortress), and K. Dondzila (ResCap) regarding anticipated procedures on the September ResCap reissuance.	\$365.00	0.7	\$255.50
Schafka, Christine	Perform testing over PeopleSoft application.	\$215.00	0.6	\$129.00
Zayas, Marilitza	Update risk of material misstatement and Mortgage Lending testing workpapers.	\$215.00	4.0	\$860.00

08/06/2012



Date	Description	Rate	Hours	Fees
	Pg 32 of 80			
Janowski, Wally	Attend Eclipse audit request meeting with L. Hitchcock, M. Boutcher, L. Jones, N. Lang, J. Hart, M. Woodliff, S. Lipps and B. Naumovska.	\$175.00	0.6	\$105.00
Janowski, Wally	Attend SBO and LoanServ audit request meeting with L. Hitchcock, N. Lang, B. Felix, J. Hart, M. Woodliff, S. Lipps and B. Naumovska.	\$175.00	0.4	\$70.00
Janowski, Wally	Review prior year documents for the SBO and LoanServ applications.	\$175.00	1.1	\$192.50
Kozlowski, Terri	Review ResCap tax footnote and provide comments.	\$290.00	0.3	\$87.00
Lang, Nick	Prepare data request lists for ResCap Infrastructure control testing.	\$215.00	1.7	\$365.50
Lang, Nick	Perform Audit GLS application controls.	\$215.00	1.8	\$387.00
Lang, Nick	Attend Eclipse audit request meeting with L. Hitchcock, M. Boutcher, L. Jones, W. Janowski, J. Hart, M. Woodliff, S. Lipps and B. Naumovska.	\$215.00	0.6	\$129.00
Lang, Nick	Attend SBO and LoanServ audit request meeting with L. Hitchcock, B. Felix, W. Janowski, J. Hart, M. Woodliff, S. Lipps and B. Naumovska.	\$215.00	0.4	\$86.00
Petrovski, Biljana	Prepare agendas for meetings related to ResCap applications.	\$265.00	2.2	\$583.00
Petrovski, Biljana	Attend Eclipse audit request meeting with L. Hitchcock, M. Boutcher, L. Jones, W. Janowski, J. Hart, M. Woodliff, S. Lipps and B. Naumovska.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Attend SBO and LoanServ audit request meeting with L. Hitchcock, B. Felix, W. Janowski, J. Hart, M. Woodliff, S. Lipps and B. Naumovska.	\$265.00	0.4	\$106.00
Psakhis, Olga	Update document of systems in scope for general IT controls auditing at the ResCap level based on the discussion meeting held on July 25, 2012 and follow-up performed.	\$265.00	0.5	\$132.50
Reade, Dave	Review planning revised procedures related to Day 2 (2012) accounting and auditing.	\$290.00	1.7	\$493.00
Robinson, Thomas	Determine ResCap auditing procedures related to liability and current year activity.	\$365.00	0.7	\$255.50
Schafka, Christine	Update Service by Others, Eclipse, and LoanServ request lists and create meeting agenda.	\$215.00	0.4	\$64.50
08/07/2012				
Schafka, Christine	Update Walt, Powerseller, and QRM request lists for meeting.	\$215.00	0.2	\$43.00
08/08/2012				
Bunn, Greg	Follow-up call with A. Conwell to request delivery fee schedules.	\$175.00	0.2	\$35.00
Bunn, Greg	Prepare securitization gain/loss audit testing workpapers.	\$175.00	2.3	\$402.50
Janowski, Wally	Review prior year documents for the Walt, QRM, and PowerSeller applications.	\$175.00	1.4	\$245.00
Janowski, Wally	Attend Walt, PowerSeller, and QRM audit request meeting with D. Spera, J. Hart, N. Lang, C. Schneider, M. Kuna, S. Lipps, and B. Naumovska.	\$175.00	0.6	\$105.00
Krebsbach, Jessica	Meet with O. Psakhis, B. Naumovska, N. Lang, B. Stevenson, and D. Reade to discuss auditing of GATE application controls, systems, and modules.	\$265.00	0.9	\$238.50
Krebsbach, Jessica	Discuss Cash and and related CFDR application walkthroughs with M. Zayas.	\$265.00	1.4	\$371.00



Date	Description	Rate	Hours	Fees
Lang, Nick	Prepare data request lists for ResCap Infrastructure (UNIX, Windows, Windows AD, Oracle, SQL and Network).	\$215.00	3.1	\$666.50
Lang, Nick	Prepare for GATE application auditing meeting while summarizing conclusions reached.	\$215.00	0.2	\$43.00
Lang, Nick	Meet with O. Psakhis, B. Naumovska, B. Stevenson, J. Krebsbach, and D. Reade to discuss auditing of GATE application controls, systems, and modules.	\$215.00	0.9	\$193.50
Lang, Nick	Attend Walt, PowerSeller, and QRM Audit Request Meeting with D. Spera, J. Hart, C. Schneider , W. Janowski, M. Kuna, S. Lipps, and B. Naumovska.	\$215.00	0.6	\$129.00
Petrovski, Biljana	Attend Walt, PowerSeller, and QRM Audit Request Meeting with D. Spera, J. Hart, C. Schneider , W. Janowski, M. Kuna, and S. Lipps.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with O. Psakhis, B. Naumovska, N. Lang, B. Stevenson, J. Krebsbach, and D. Reade to discuss scoping of GATE controls, systems, and modules.	\$265.00	0.9	\$238.50
Psakhis, Olga	Meet with B. Naumovska, N. Lang, B. Stevenson, J. Krebsbach, and D. Reade to discuss scoping of GATE controls, systems, and modules.	\$265.00	0.9	\$238.50
Reade, Dave	Meet with O. Psakhis, B. Naumovska, N. Lang, B. Stevenson, and J. Krebsbach to discuss scoping of GATE controls, systems, and modules.	\$290.00	0.9	\$261.00
Robinson, Thomas	Review planning audit procedures related to on-balance sheet securitizations.	\$365.00	1.4	\$511.00
Robinson, Thomas	Discuss ResCap engagement quality control reviewer resources with D. Sunderland.	\$365.00	0.8	\$292.00
Robinson, Thomas	Plan for Representation and Warranty audit procedures for ResCap.	\$365.00	0.7	\$255.50
Stevenson, Brad	Meet with O. Psakhis, B. Naumovska, N. Lang, J. Krebsbach, L. Fischer, and D. Reade to discuss scoping of GATE controls, systems, and modules.	\$365.00	0.9	\$328.50
Wang, Ellen	Review derivative auditing procedures on terminations.	\$215.00	1.1	\$236.50
Zayas, Marilitza	Discuss Cash and CFDR process walkthroughs with J. Krebsbach.	\$215.00	1.4	\$301.00
08/09/2012				
Bunn, Greg	Participate in servicer advance walkthrough call with K. Bhanh, F. Landue, R. Bucolo, and L. Donderro. (partial call attendance)	\$175.00	0.4	\$70.00
Bunn, Greg	Meet with L. Donatelli to discuss securitizations testing.	\$175.00	0.9	\$157.50
Bunn, Greg	Call with R. Newman and D. Reade regarding Barclay's DIP assessment.	\$175.00	0.8	\$140.00
Bunn, Greg	Review Barclays DIP accounting.	\$175.00	0.2	\$35.00
Donatelli, Lauren	Perform securitizations testing.	\$175.00	6.3	\$1,102.50
Donatelli, Lauren	Perform SAQ Control walkthrough with K. Bahn, L. Dondero, R. Bucolo, F. Landue, and G. Bunn.	\$175.00	0.8	\$140.00
Donatelli, Lauren	Meet with G. Bunn to discuss securitizations testing.	\$175.00	0.9	\$157.50
Janowski, Wally	Meet to update general IT controls status document with O. Psakhis, B. Naumovska, C. Schafka, and N. Lang.	\$175.00	0.2	\$35.00
Lang, Nick	Communication with S. Krumme and C. Judge regarding ResCap Infrastructure scope and data requests.	\$215.00	2.4	\$516.00
Lang, Nick	Perform audit of GLS Application controls.	\$215.00	2.1	\$451.50

Date	Description	Rate	Hours	Fees
Lang, Nick	Meet to update general IT controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka.	\$215.00	0.2	\$43.00
Petrovski, Biljana	Meet to update general IT controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka and N. Lang.	\$265.00	0.2	\$53.00
Psakhis, Olga	Meet to update general IT controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka and N. Lang.	\$265.00	0.2	\$53.00
Reade, Dave	Meet with K. Mowatt and N. Kennedy (ResCap) to discuss internal controls planning.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with N. Kennedy and K. Mowatt of ResCap regarding ResCap controls scoping and testing coordination.	\$290.00	0.7	\$203.00
Reade, Dave	Attend introduction to and overview of Barclays DIP with C. Rankin and R. Newman (ResCap).	\$290.00	0.7	\$203.00
Robinson, Thomas	Review ResCap 2011 financial statement and internal control testing planning.	\$365.00	2.1	\$766.50
Robinson, Thomas	Review planning audit procedures related to ResCap representations and warranties.	\$365.00	1.5	\$547.50
Schafka, Christine	Send requests to ResCap's IT Security group for testing.	\$215.00	0.1	\$21.50
Schafka, Christine	Meet to update general IT controls status document with O. Psakhis, B. Naumovska, W. Janowski, B. Petrovski, and N. Lang.	\$215.00	0.2	\$43.00
Wang, Ellen	Review derivative auditing procedures on terminations.	\$215.00	1.3	\$279.50
Zayas, Marilitza	Prepare audit planning documentation for receivables.	\$215.00	0.8	\$172.00
08/10/2012				
Bunn, Greg	Call with L. Donatelli to discuss initial questions for ResCap securitization testing.	\$175.00	0.2	\$35.00
Bunn, Greg	Call with L. Donatelli to discuss how to document sampling logic within ResCap loan sales testing.	\$175.00	0.2	\$35.00
Donatelli, Lauren	Perform testing of securitizations.	\$175.00	7.4	\$1,295.00
Donatelli, Lauren	Call with G. Bunn to discuss initial questions for ResCap securitization testing.	\$175.00	0.2	\$35.00
Donatelli, Lauren	Call with G. Bunn to discuss how to document sampling logic within ResCap securitization testing.	\$175.00	0.2	\$35.00
Gaglio, Joe	Meet with O. Psakhis, N. Lang, J. Krebsbach, C. Rankin and ResCap SOX group to discuss scoping of EDW/MSODS, and DWDB controls, systems, and modules.	\$290.00	0.4	\$116.00
Kozlowski, Terri	Review ResCap tax footnote.	\$290.00	0.5	\$145.00
Krebsbach, Jessica	Meet with O. Psakhis, N. Lang, J. Gaglio, C. Rankin and ResCap SOX group to discuss scoping of EDW/MSODS, and DWDB controls, systems, and modules.	\$265.00	0.4	\$106.00
Lang, Nick	Prepare for the Lewisville Oracle and Lewisville Windows planning meetings.	\$215.00	1.8	\$387.00
Lang, Nick	Attend planning meeting to discuss scope and requests for Lewisville hosted Windows servers (local OS) with C. Judge, S. Krumme, W. Killingsworth, D. Endriss, R. Bajwa and B. Naumovska.	\$215.00	0.6	\$129.00
Lang, Nick	Attend planning meeting to discuss scope and requests for Lewisville hosted Oracle Databases with L. Hitchcock, S. Bottapotti, T. Dimant, C. Irving, R. Bajwa and B. Naumovska.	\$215.00	0.6	\$129.00

Date	Description	Rate	Hours	Fees
Lang, Nick	Meet with O. Psakhis, J. Gaglio, J. Krebsbach, C. Rankin and ResCap SOX group to discuss scoping of EDW/MSODS, and DWDB controls, systems, and modules.	\$215.00	0.4	\$86.00
Medway, David	Perform identification of relevant bankruptcy documents for inclusion within ResCap audit file.	\$215.00	1.0	\$215.00
Petrovski, Biljana	Attend planning meeting to discuss scope and requests for Lewisville hosted Windows servers (local OS) with C. Judge, S. Krumme, W. Killingsworth, D. Endriss, R. Bajwa and N. Lang.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Attend planning meeting to discuss scope and requests for Lewisville hosted Oracle Databases with L. Hitchcock, S. Bottapotti, T. Dimant, C. Irving, R. Bajwa and N. Lang.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Prepare IT planning memo.	\$265.00	3.2	\$848.00
Psakhis, Olga	Review IT specialist planning memo related to general IT controls.	\$265.00	0.5	\$132.50
Psakhis, Olga	Meet with N. Lang, J. Gaglio, J. Krebsbach, C. Rankin and ResCap SOX group to discuss scoping of EDW/MSODS, and DWDB controls, systems, and modules.	\$265.00	0.4	\$106.00
Psakhis, Olga	Prepare scoping document for the meeting to discuss EDW/MSODS, and DWDB controls, systems, and modules.	\$265.00	0.3	\$79.50
Rankin, Crystal	Meet with O. Psakhis, N. Lang, J. Gaglio, J. Krebsbach and ResCap SOX group to discuss scoping of EDW/MSODS, and DWDB controls, systems, and modules.	\$175.00	0.4	\$70.00
Reade, Dave	Prepare ResCap audit planning documentation.	\$290.00	1.2	\$348.00
Reade, Dave	Consult with Deloitte SEC Services for required consultations.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with B. Stevenson and T. Robinson regarding ResCap audit documentation protocol.	\$290.00	1.1	\$319.00
Reade, Dave	Meet with O. Psakhis, N. Lang, J. Gaglio, J. Krebsbach, C. Rankin and ResCap SOX group to discuss scoping of EDW/MSODS, and DWDB controls, systems, and modules.	\$290.00	0.4	\$116.00
Reade, Dave	Follow-up meeting with K. Mowatt (ResCap) regarding EDW and other system controls.	\$290.00	0.4	\$116.00
Robinson, Thomas	Meet with D. Sunderland, C. Larson, and B. Stevenson regarding ResCap 2012 materiality consultation.	\$365.00	0.7	\$255.50
Robinson, Thomas	Review ResCap audit planning for secured debt procedures.	\$365.00	0.5	\$182.50
Robinson, Thomas	Perform ResCap 2012 audit control, application, and documentation testing planning.	\$365.00	1.1	\$401.50
Robinson, Thomas	Meet with B. Stevenson and D. Reade regarding ResCap audit documentation protocol.	\$365.00	1.1	\$401.50
Stevenson, Brad	Call with C. Larson, D. Sunderland, and J. Mountain to discuss ResCap 2012 materiality.	\$365.00	0.7	\$255.50
Stevenson, Brad	Meet with T. Robinson and D. Reade regarding ResCap audit documentation protocol.	\$365.00	1.1	\$401.50
Zayas, Marilitza	Prepare process flow diagrams for mortgage processes.	\$215.00	4.0	\$860.00
08/13/2012				
Bunn, Greg	Discuss FHLMC and FNMA securitizations audit testing with L. Donatelli.	\$175.00	0.7	\$122.50

Date	Description	Rate	Hours	Fees
Bunn, Greg	Meet to discuss status of Barclays Debtor In Possession financing testing procedures with T. Robinson, L. Florence, E. Green, and D. Reade.	\$175.00	0.5	\$87.50
Green, Erin	Meet to discuss status of Barclays Debtor In Possession financing testing procedures with T. Robinson, G. Bunn, L. Florence, and D. Reade.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Meet to discuss status of Barclays Debtor In Possession financing testing procedures with T. Robinson, G. Bunn, E. Green, and D. Reade.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Read agreements and client memo's related to the Barclays' DIP financing in order to prepare for the team meeting.	\$265.00	1.7	\$450.50
Janowski, Wally	Review email updates related to Eclipse, WALT and Powerseller.	\$175.00	0.2	\$35.00
Lang, Nick	Prepare client meeting documentation for ResCap infrastructure control testing.	\$215.00	1.3	\$279.50
Lang, Nick	Meet with M. Kuna and K. Aug regarding the application dependency listing for the CMDB application.	\$215.00	0.1	\$21.50
Lang, Nick	Perform GLS application control testing.	\$215.00	1.3	\$279.50
Medway, David	Prepare ResCap interim testing schedule of requests.	\$215.00	2.0	\$430.00
Nkosi, Swazi	Perform GLS application control testing with N. Lang.	\$175.00	1.3	\$227.50
Nkosi, Swazi	Perform initial testing of GLS application.	\$175.00	1.9	\$332.50
Psakhis, Olga	Review management assessors general IT controls testing.	\$265.00	0.6	\$159.00
Reade, Dave	Meet with L. Corrigan (ResCap) regarding DOJ auditing procedures.	\$290.00	0.5	\$145.00
Reade, Dave	Meet to discuss status on Barclays DIP VIE testing procedures with T. Robinson, G. Bunn, E. Green, and L. Florence.	\$290.00	0.5	\$145.00
Robinson, Thomas	Meet to discuss status on Barclays DIP VIE testing procedures with L. Florence, G. Bunn, E. Green, and D. Reade.	\$365.00	0.5	\$182.50
Robinson, Thomas	Perform audit planning procedures for mortgage loan sales and securitizations.	\$365.00	0.5	\$182.50
08/14/2012				
Bunn, Greg	Discuss trial balance procedures with R. Goff.	\$175.00	0.7	\$122.50
Bunn, Greg	Discuss FHLMC and FNMA securitizations audit testing with L. Donatelli.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Discuss FHLMC and FNMA securitizations audit testing with G. Bunn.	\$175.00	0.3	\$52.50
Goff, Rick	Delete unnecessary rows and combine company codes with SAP account numbers to create trial balance and lead sheets.	\$175.00	2.4	\$420.00
Goff, Rick	Discuss trial balance procedures with G. Bunn.	\$175.00	0.7	\$122.50
Goff, Rick	Import trial balance data into AS/2 and format to create lead sheets.	\$175.00	1.3	\$227.50
Janowski, Wally	Meet to update general controls status document with O. Psakhis, B. Naumovska, N. Lang and S. Nkosi.	\$175.00	0.4	\$70.00
Kozlowski, Terri	Review revised ResCap Q2 tax footnote.	\$290.00	0.1	\$29.00

Date	Description	Rate	Hours	Fees
Lambright, Geoffrey	Meet with D. Reade and T. Robinson to discuss coordination of SEC services review and assess reference to "SEC compliance" within our comfort letter.	\$290.00	0.2	\$58.00
Lambright, Geoffrey	Review Nationstar private placement offering documents.	\$290.00	0.8	\$232.00
Lang, Nick	Perform auditing of ResCap infrastructure controls (UNIX and Windows OS).	\$215.00	2.2	\$473.00
Lang, Nick	Perform auditing of GLS application controls.	\$215.00	1.8	\$387.00
Lang, Nick	Meet to update general IT controls status document with O. Psakhis, B. Naumovska, W. Janowski and S. Nkosi.	\$215.00	0.4	\$86.00
Nkosi, Swazi	Meet to update general IT controls status document with O. Psakhis, B. Naumovska, W. Janowski and N. Lang.	\$175.00	0.4	\$70.00
Psakhis, Olga	Meet to update general IT controls status document with W. Janowski, B. Naumovska, N. Lang and S. Nkosi.	\$265.00	0.4	\$106.00
Pangrazzi, Michael	Review ResCap financial control and reporting (FCR) controls documentation.	\$175.00	1.2	\$210.00
Petrovski, Biljana	Meet with M. Kuna to discuss the coordination of testing between Deloitte and ResCap management assessors related to general IT controls testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet to update general IT controls status document with O. Psakhis, W. Janowski, N. Lang, S. Nkosi.	\$265.00	0.4	\$106.00
Reade, Dave	Meet with J. Lambright and T. Robinson to discuss coordination of SEC services review and assess reference to "SEC compliance" within our comfort letter.	\$290.00	0.2	\$58.00
Robinson, Thomas	Meet with D. Reade and J. Lambright to discuss coordination of SEC services review and assess reference to "SEC compliance" within our comfort letter.	\$365.00	0.2	\$73.00
08/15/2012				
Bunn, Greg	Discuss trial balance procedures with R. Goff.	\$175.00	0.3	\$52.50
Bunn, Greg	Participate in Servicer Advance Reserve walkthrough call with K. Bhan and P. Goff (ResCap).	\$175.00	0.5	\$87.50
Florence, LaKeisha	Call with J. Mountain, C. Larson, S. Freshour, D. Sunderland, T. Robinson, and B. Stevenson regarding ResCap materiality calculation.	\$265.00	1.0	\$265.00
Freshour, Susan	Call with J. Mountain, C. Larson, D. Sunderland, L. Florence, T. Robinson, and B. Stevenson regarding ResCap materiality calculation.	\$365.00	1.0	\$365.00
Goff, Rick	Discuss trial balance procedures with G. Bunn.	\$175.00	0.3	\$52.50
Goff, Rick	Reconcile debits and credits in trial balance to verify proper balance.	\$175.00	1.6	\$280.00
Goff, Rick	Use CONCATENATE formula to combine company codes with SAP account numbers.	\$175.00	1.3	\$227.50
Goff, Rick	Import trial balance data into AS/2 and format to create lead sheets.	\$175.00	0.4	\$70.00
Herrygers, Sandy	Meet with B. Naumovska to update the project plan status related to the general information technology controls related to ResCap.	\$365.00	0.3	\$109.50
Lambright, Geoffrey	Review Nationstar private placement offering documents.	\$290.00	2.5	\$725.00

Date	Description	Rate	Hours	Fees
Lang, Nick	Attend meeting to determine scope and audit data requests for the Lewisville UNIX assessment with C. Judge, T. Leber, J. Simental, S. Krumme, and R. Bajwa.	\$215.00	0.3	\$64.50
Lang, Nick	Meet to determine scope and audit data requests for the Lewisville firewall & routers/switch's with C. Judge, R. Hurry, and R. Bajwa.	\$215.00	0.2	\$43.00
Lang, Nick	Meet to determine scope and strategy to test backups and physical security at Lewisville data center with O. Psakhis and B. Naumovska.	\$215.00	0.3	\$64.50
Lang, Nick	Attend planning meeting to discuss scope and requests for Lewisville hosted SQL Databases with L. Hitchcock, S. Bottapotti, T. Dimant, C. Irving, R. Bajwa, and B. Naumovska.	\$215.00	0.2	\$43.00
Lang, Nick	Prepare for the Oracle DB, SQL DB, UNIX OS audit meetings on 8/15.	\$215.00	2.5	\$537.50
Nkosi, Swazi	Perform initial testing of GLS application.	\$175.00	1.1	\$192.50
Pangrazzi, Michael	Test ResCap Financial Close and Reporting (FCR) Controls.	\$175.00	4.6	\$805.00
Petrovski, Biljana	Meet with S. Herrygers to update the project plan status related to the general information technology controls related to ResCap.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet to determine scope and strategy to test backups and physical security at Lewisville data center with O. Psakhis and B. Naumovska.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet to discuss scope and requests for Lewisville hosted SQL Databases with L. Hitchcock, S. Bottapotti, T. Dimant, C. Irving, R. Bajwa, and N. Lang.	\$265.00	0.2	\$53.00
Psakhis, Olga	Meet with S. Herrygers, B. Naumovska and J. Gaglio to update the project plan status related to the general IT controls related to ResCap.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet to determine scope and strategy to test backups and physical security at Lewisville data center with B. Naumovska and N. Lang.	\$265.00	0.3	\$79.50
Reade, Dave	Perform internal controls planning with K. Mowatt (ResCap).	\$290.00	0.3	\$87.00
Robinson, Thomas	Review materiality consultation for 2012 financial statement audit.	\$365.00	1.4	\$511.00
Robinson, Thomas	Research reorganization accounting and disclosure requirements.	\$365.00	2.1	\$766.50
Schafka, Christine	Test PeopleSoft controls.	\$215.00	0.2	\$43.00
Stevenson, Brad	Call with J. Mountain, C. Larson, D. Sunderland, L. Florence, T. Robinson, and S. Freshour regarding ResCap materiality calculation.	\$365.00	1.0	\$365.00
08/16/2012				
Bunn, Greg	Discuss ResCap leadsheet mapping procedures with R. Goff.	\$175.00	0.4	\$70.00
Bunn, Greg	Call with J. Bazella to discuss equity control testing.	\$175.00	0.2	\$35.00
Goff, Rick	Discuss ResCap trial balance mapping procedures in AS/2 with G. Bunn.	\$175.00	0.4	\$70.00
Goff, Rick	Import trial balance data into AS/2 and format to create leadsheets.	\$175.00	1.6	\$280.00
Goff, Rick	Create instructions on how to map financial statement line items for the ResCap trial balance.	\$175.00	1.1	\$192.50
Goff, Rick	Reconcile debits and credits in trial balance to verify proper balance.	\$175.00	1.4	\$245.00
Krebsbach, Jessica	Prepare ResCap representation and warrant memo for the reallocation of the representation and warrant reserve from ResCap to Ally Bank.	\$265.00	0.7	\$185.50

Date	Description	Rate	Hours	Fees
Lang, Nick	Review audit documentation provided for ResCap infrastructure control testing (Unix, Windows and Oracle).	\$215.00	2.3	\$494.50
Pangrazzi, Michael	Review walkthrough and documentation of Financial Reporting controls process.	\$175.00	5.7	\$997.50
Petrovski, Biljana	Update agenda for Ft. Washington client meetings.	\$265.00	0.8	\$212.00
Reade, Dave	Attend Nationstar offering planning discussion with T. Robinson, C. Dondzila (ResCap), M. Kgil (Fortress), and J. Nonato (Fortress).	\$290.00	0.7	\$203.00
Reade, Dave	Perform ResCap audit documentation protocol planning.	\$290.00	1.0	\$290.00
Reade, Dave	Perform financial close and reporting walkthrough procedures.	\$290.00	2.1	\$609.00
Robinson, Thomas	Discuss Nationstar offering planning with D. Reade, C. Dondzila (ResCap), M. Kgil (Fortress), and J. Nonato (Fortress).	\$365.00	0.7	\$255.50
Robinson, Thomas	Review ResCap application systems audit testing.	\$365.00	1.0	\$365.00
Robinson, Thomas	Evaluate ResCap audit testing and documentation requirements for internal controls and substantive procedures.	\$365.00	1.9	\$693.50
Schafka, Christine	Perform testing over privileged users for Quantum and Webseries applications.	\$215.00	1.1	\$236.50
Schafka, Christine	Review last year's workpapers for Quantum and Webseries applications.	\$215.00	0.9	\$193.50
Skrobosinski, Jim	Review planning for staffing requirements for ResCap audit.	\$290.00	0.5	\$145.00
Stevenson, Brad	Review documentation maintenance for 2012 audit of ResCap.	\$365.00	1.4	\$511.00
08/17/2012				
Lang, Nick	Meet to review the data requests for Lewisville Windows Domain Controllers with C. Schafka, S. Krumme, C. Judge, L. Watts, D. Endriss, W. Killingsworth, and R. Bajwa.	\$215.00	0.6	\$129.00
Petrovski, Biljana	Review walkthrough documents in advance of client meetings in Minneapolis.	\$265.00	2.2	\$583.00
Petrovski, Biljana	Meet with C. Schafka to review PeopleSoft related questions and controls.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with C. Schafka and S. Laco to discuss Model change management testing.	\$265.00	0.2	\$53.00
Robinson, Thomas	Review ResCap Representation & Warranty reallocation accounting and auditing documentation.	\$365.00	3.7	\$1,350.50
Schafka, Christine	Update Lewisville Windows Active Directory request list.	\$215.00	0.1	\$21.50
Schafka, Christine	Review last year's workpapers for Lewisville Active Directory testing and review request list.	\$215.00	0.2	\$43.00
Schafka, Christine	Meet to review the data requests for Lewisville Windows Domain Controllers with N. Lang, S. Krumme, C. Judge, L. Watts, D. Endriss, W. Killingsworth, and R. Bajwa.	\$215.00	0.6	\$129.00
Schafka, Christine	Test controls for PeopleSoft application.	\$215.00	0.7	\$150.50
Schafka, Christine	Meet with B. Naumovska to review PeopleSoft related questions and controls.	\$215.00	0.3	\$64.50
Schafka, Christine	Meet with O. Psakhis and S. Laco to discuss Model change management testing.	\$215.00	0.2	\$43.00
Skrobosinski, Jim	Continue planning for staffing requirements for ResCap audit.	\$290.00	0.3	\$87.00
08/20/2012				
Bunn, Greg	Discuss ResCap leadsheet results with L. Fischer.	\$175.00	0.2	\$35.00



Date	Description	Rate	Hours	Fees
Bunn, Greg	Discuss questions with R. Goff resulting from ResCap leadsheet review.	\$175.00	0.2	\$35.00
Bunn, Greg	Review ResCap leadsheet results.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Perform auditing procedures for representations and warranties.	\$175.00	0.9	\$157.50
Florence, LaKeisha	Review mortgage securitization process flow diagram.	\$265.00	2.0	\$530.00
Gaglio, Joe	Work on ResCap system flow deliverable in the context of audit planning and execution.	\$290.00	2.6	\$754.00
Goff, Rick	Verify that trial balance accounts agree to the ResCap financial statement line items.	\$175.00	3.6	\$630.00
Janowski, Wally	Review prior year workpapers for PeopleSoft, Quantum, and WebSeries.	\$175.00	0.9	\$157.50
Janowski, Wally	Attend PeopleSoft meeting with C. Schafka, B. Naumovska, C. Bateman, L. Mixson, and E. LaVasseur.	\$175.00	0.3	\$52.50
Janowski, Wally	Attend Quantum/WebSeries kickoff meeting with C. Schafka, B. Naumovska, H. Levy, E. LaVasseur, T. Hassan, R. Lilly, and O. Rose.	\$175.00	0.3	\$52.50
Janowski, Wally	Meet with C. Schafka to prepare for PeopleSoft, Quantum, and Webseries walkthroughs.	\$175.00	0.2	\$35.00
Lang, Nick	Perform audit documentation review for ResCap UNIX.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Document period end financial reporting controls.	\$175.00	8.4	\$1,470.00
Petrovski, Biljana	Prepare for kickoff meetings for PeopleSoft, Quantum and WebSeries.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Address emails related to Lewisville servers.	\$265.00	0.1	\$26.50
Petrovski, Biljana	Revise agenda for Ft. Washington client meetings information technology.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Attend Quantum/WebSeries kickoff meeting with C. Schafka, W. Janowski, H. Levy, E. LaVasseur, T. Hassan, R. Lilly, and O. Rose.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Attend PeopleSoft kickoff meeting with C. Schafka, W. Janowski, C. Bateman, L. Mixson, and E. LaVasseur.	\$265.00	0.3	\$79.50
Psakhis, Olga	Analyze PeopleSoft user tables to identify users who can edit and post entries.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with C. Schafka to discuss controls related to segregation of duties between edit and post journal entries in PeopleSoft.	\$265.00	0.3	\$79.50
Schafka, Christine	E-mail kickoff agendas for Quantum, Webseries, and PeopleSoft.	\$215.00	0.1	\$21.50
Schafka, Christine	Attend PeopleSoft Kickoff meeting with B. Naumovska, W. Janowski, C. Bateman, L. Mixson, and E. LaVasseur.	\$215.00	0.3	\$64.50
Schafka, Christine	Meet with O. Psakhis to discuss controls related to segregation of duties between edit and post journal entries in PeopleSoft.	\$215.00	0.3	\$64.50
Schafka, Christine	Attend Quantum/WebSeries kickoff meeting with B. Naumovska, W. Janowski, H. Levy, E. LaVasseur, T. Hassan, R. Lilly, and O. Rose.	\$215.00	0.3	\$64.50
Schafka, Christine	Meet with W. Janowski to prepare for PeopleSoft, Quantum, and Webseries walkthroughs.	\$215.00	0.2	\$43.00
Schafka, Christine	Update Walt and PowerSeller request lists and test controls.	\$215.00	0.4	\$86.00
Schafka, Christine	Set-up models walkthrough meeting.	\$215.00	0.1	\$21.50
Schafka, Christine	Set-up Eclipse WebEx meeting to obtain requests.	\$215.00	0.1	\$21.50
Scudder, Jon	Update SOX tracking sheet for LHFS Controls.	\$175.00	0.3	\$52.50



Date	Description	Rate	Hours	Fees
Scudder, Jon	Update SOX tracking sheet for Representation and Warrant Controls.	\$175.00	0.2	\$35.00
Zayas, Marilitza	Update SOX documentation spreadsheet in order to include all mortgage lending related walkthroughs.	\$215.00	1.5	\$322.50
08/21/2012				
Fischer, Leslie	Review setup of leadsheets for ResCap.	\$215.00	0.6	\$129.00
Gaglio, Joe	Meet with O. Psakhis to discuss budget allocation for ResCap applications and related infrastructure.	\$290.00	0.8	\$232.00
Goff, Rick	Add adjusting entry to trial balance related to professional reorganization fees and accounts payable.	\$175.00	0.4	\$70.00
Goff, Rick	Review trial balance account groupings in order to create leadsheets.	\$175.00	0.3	\$52.50
Goff, Rick	Analyze account groupings in order to create leadsheets for audit testing.	\$175.00	0.7	\$122.50
Goff, Rick	Create leadsheets from the trial balance.	\$175.00	1.8	\$315.00
Green, Erin	Review of the Barclays DIP Facility audit memo.	\$290.00	2.7	\$783.00
Janowski, Wally	Review prior year workpapers for the WebSeries application.	\$175.00	0.8	\$140.00
Janowski, Wally	Attend Webseries change management walkthrough with S. Laco, M. Buckland, and T. Hassan.	\$175.00	0.3	\$52.50
Kozlowski, Terri	Review ResCap tax matters, including treatment of the division of tax payable between debtor and non-debtor entities.	\$290.00	0.2	\$58.00
Lang, Nick	Perform auditing of ResCap infrastructure (Windows Domain Testing) controls.	\$215.00	1.9	\$408.50
Lang, Nick	Attend meeting to walkthrough control design for GLS application with S. Nkosi, B. Naumovska, E. LaVasseur, G. Kapitanker, T. Fruetel, and S. Lipps.	\$215.00	0.5	\$107.50
Lang, Nick	Prepare agenda material for the GLS walkthrough meeting.	\$215.00	0.6	\$129.00
Nkosi, Swazi	Meet to walkthrough control design for GLS application with N. Lang, B. Naumovska, E. LaVasseur, G. Kapitanker, T. Fruetel, and S. Lipps.	\$175.00	0.5	\$87.50
Pangrazzi, Michael	Continue to document period end financial reporting controls.	\$175.00	6.2	\$1,085.00
Petrovski, Biljana	Address emails related to Lewisville infrastructure.	\$265.00	0.1	\$26.50
Petrovski, Biljana	Meet to walkthrough control design for GLS Application with S. Nkosi, N. Lang, B. Naumovska, E. LaVasseur, G. Kapitanker, T. Fruetel, and S. Lipps.	\$265.00	0.5	\$132.50
Petrovski, Biljana	Review walkthrough documents for PeopleSoft, Quantum, and WebSeries applications.	\$265.00	1.0	\$265.00
Psakhis, Olga	Review general IT controls project tracker to identify ResCap applications and infrastructure and update the charge code structure.	\$265.00	0.6	\$159.00
Psakhis, Olga	Update general IT controls scoping document to close open notes related to determination whether application relates to ResCap.	\$265.00	0.2	\$53.00
Psakhis, Olga	Meet with B. Naumovska, J. Gaglio, and S. Herrygers to discuss budget allocation for ResCap applications and related infrastructure.	\$265.00	0.8	\$212.00
Psakhis, Olga	Compose email to D. Reade to follow-up on the discussion with the client, K. Mowatt, regarding scoping for ResCap applications.	\$265.00	0.2	\$53.00

Date	Description	Rate	Hours	Fees
	Pg 42 of 80			
Reade, Dave	Resolve open ResCap trial balance questions.	\$290.00	0.4	\$116.00
Reade, Dave	Review Q2 independence requirements and documentation.	\$290.00	0.6	\$174.00
Schafka, Christine	Perform testing over PeopleSoft controls.	\$215.00	0.2	\$43.00
Schafka, Christine	Send e-mail to L. Hitchcock in regards to receiving Powerseller and QRM initial requests.	\$215.00	0.2	\$43.00
Schafka, Christine	Prepare for PeopleSoft, Quantum, and Webseries walkthrough meetings.	\$215.00	1.9	\$408.50
Schafka, Christine	Meet with S. Laco to discuss Models testing.	\$215.00	0.1	\$21.50
Scudder, Jon	Review planning procedures for ResCap loans held for sale.	\$175.00	0.3	\$52.50
08/22/2012				
Brown, David	Meet with J. Johnson, L. Fischer, and E. Wang to discuss the reconciliation procedures performed between the change of the net derivative balance and the revenue recorded.	\$175.00	0.3	\$52.50
Bunn, Greg	Plan procedures for ResCap leadsheet preparation.	\$175.00	0.6	\$105.00
Bunn, Greg	Create ResCap leadsheets.	\$175.00	0.6	\$105.00
Bunn, Greg	Assign responsibilities of ResCap leadsheets to the appropriate Deloitte personnel.	\$175.00	0.9	\$157.50
Bunn, Greg	Discuss gain/loss testing status with L. Donatelli.	\$175.00	0.5	\$87.50
Bunn, Greg	Prepare accounting assessment documentation for the ResCap Debtor In Possession financing.	\$175.00	1.2	\$210.00
Donatelli, Lauren	Meet with G. Bunn to discuss journal entries summaries related to loan sales testing.	\$175.00	0.5	\$87.50
Donatelli, Lauren	Perform auditing procedures for loan sales and securitizations.	\$175.00	1.8	\$315.00
Donatelli, Lauren	Meet with D. Reade (Deloitte) and K. Bahn, J. Adams, and J. Alessi (ResCap) to perform walkthrough of representation and warranty controls.	\$175.00	0.7	\$122.50
Donatelli, Lauren	Perform auditing procedures for loan sales and securitizations.	\$175.00	1.3	\$227.50
Fischer, Leslie	Meet with J. Johnson, D. Brown, and E. Wang to discuss the reconciliation procedures performed between the change of the net derivative balance and the revenue recorded.	\$215.00	0.3	\$64.50
Janowski, Wally	Review prior year workpapers for PeopleSoft, Quantum, and WebSeries applications.	\$175.00	1.7	\$297.50
Janowski, Wally	Meet with C. Schafka and J. Bazella (ResCap) to discuss PeopleSoft technology.	\$175.00	0.2	\$35.00
Janowski, Wally	Attend Quantum/WebSeries walkthrough meeting with C. Schafka, B. Naumovska, H. Levy, E. LaVasseur, T. Hassan, R. Lilly, and O. Rose.	\$175.00	0.7	\$122.50
Janowski, Wally	Attend PeopleSoft walkthrough meeting with C. Bateman, L. Mixson, E. LaVasseur, and P. Lieb.	\$175.00	0.5	\$87.50
Janowski, Wally	Attend PeopleSoft meeting with C. Schafka, B. Naumovska, J. Bazella, and K. Mowatt.	\$175.00	0.2	\$35.00
Lang, Nick	Provide audit documentation requests for ResCap Windows and Oracle.	\$215.00	1.4	\$301.00
Lang, Nick	Review prior year change management testing.	\$215.00	0.3	\$64.50
Pangrazzi, Michael	Continue to document period end financial reporting controls.	\$175.00	4.7	\$822.50
Petrovski, Biljana	Meet with M. Kuna to review the ResCap and Bank applications, identify who uses them and who owns them.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review budget allocation for ResCap applications and related infrastructure.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Address emails related to Lewisville infrastructure.	\$265.00	0.1	\$26.50

Date	Description	Rate	Hours	Fees
Petrovski, Biljana	Attend Quantum/WebSeries walkthrough meeting with C. Schafka, B. Naumovska, W. Janowski, H. Levy, E. LaVasseur, T. Hassan, R. Lilly, and O. Rose.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Discuss segregation of duties with C. Schafka.	\$265.00	0.5	\$132.50
Petrovski, Biljana	Attend PeopleSoft meeting with C. Schafka, W. Janowski, J. Bazella, and K. Mowatt.	\$265.00	0.2	\$53.00
Psakhis, Olga	Review general IT controls scoping for ResCap systems DDS, MSODS and Intex 3rd party provider.	\$265.00	0.3	\$79.50
Reade, Dave	Meet with L. Donatelli (Deloitte) and K. Bahn, J. Adams, and J. Alessi (ResCap) to perform walkthrough of representation and warranty controls.	\$290.00	0.7	\$203.00
Reade, Dave	Prepare for representation and warranty walkthrough.	\$290.00	0.3	\$87.00
Reade, Dave	Review representation and warranty audit planning procedures.	\$290.00	0.4	\$116.00
Schafka, Christine	Prepare for PeopleSoft review meeting.	\$215.00	0.7	\$150.50
Schafka, Christine	Update workpapers for the PeopleSoft application to update design understanding.	\$215.00	0.8	\$172.00
Schafka, Christine	Attend PeopleSoft meeting with B. Naumovska, W. Janowski, J. Bazella, and K. Mowatt.	\$215.00	0.2	\$43.00
Schafka, Christine	Discuss segregation of duties of park and post with B. Naumovska.	\$215.00	0.5	\$107.50
Schafka, Christine	Attend PeopleSoft meeting to gain IPE of segregation of duties of park and post between W. Janowski, and J. Bazella.	\$215.00	0.2	\$43.00
Schafka, Christine	Attend Quantum/WebSeries walkthrough meeting with B. Naumovska, W. Janowski, H. Levy, E. LaVasseur, T. Hassan, R. Lilly, and O. Rose.	\$215.00	0.7	\$150.50
Scudder, Jon	Perform representation and warranty walkthrough procedures.	\$175.00	3.0	\$525.00
Wang, Ellen	Meet with J. Johnson, L. Fischer, and D. Brown to discuss the reconciliation procedures performed between the change of the net derivative balance and the revenue recorded.	\$215.00	0.3	\$64.50
08/23/2012				
Brown, David	Select samples for test of detail related to the ResCap derivative termination testing.	\$175.00	1.6	\$280.00
Bunn, Greg	Review status update email received from L. Donatelli.	\$175.00	0.2	\$35.00
Donatelli, Lauren	Compile list of questions to discuss with A. Conwell regarding loan sales testing, including questions about journal entries and a guarantee fee amount.	\$175.00	0.9	\$157.50
Donatelli, Lauren	Perform representation and warranty audit planning procedures.	\$175.00	3.0	\$525.00
Janowski, Wally	Meet to discuss project plan, status of project plan, and discussion of ResCap budgeting with C. Schafka, B. Naumovska, O. Psakhis, and N. Lang.	\$175.00	0.3	\$52.50
Lang, Nick	Prepare client meeting documentation for LoanServ & Service By Others Application control testing.	\$215.00	1.4	\$301.00
Lang, Nick	Meet to discuss project plan, status of project plan, and discussion of ResCap budgeting with C. Schafka, B. Naumovska, O. Psakhis, and W. Janowski.	\$215.00	0.3	\$64.50
Lang, Nick	Follow-up on audit data requests for LoanServ and Service By Others.	\$215.00	0.2	\$43.00
Pangrazzi, Michael	Perform planning procedures for testing other assets.	\$175.00	1.6	\$280.00

Date	Description	Rate	Hours	Fees
Petrovski, Biljana	Revise information technology and controls planning procedures for ResCap audit.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Meet with M. Kuna and PWC team to walkthrough their new SSAE16 process and which reports are included.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Meet to discuss project plan, status of project plan, and discussion of ResCap budgeting with C. Schafka, N. Lang, O. Psakhis, and W. Janowski.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review narratives and process flow charts for the Bank/ResCap application walkthroughs.	\$265.00	1.5	\$397.50
Psakhis, Olga	Meet to discuss project plan, status of project plan, and discussion of ResCap budgeting with C. Schafka, B. Naumovska, W. Janowski, and N. Lang.	\$265.00	0.3	\$79.50
Schafka, Christine	Perform testing of PeopleSoft privileged access.	\$215.00	0.9	\$193.50
Schafka, Christine	Meet to discuss project plan, status of project plan, and discussion of ResCap budgeting with B. Naumovska, N. Lang, O. Psakhis, and W. Janowski.	\$215.00	0.3	\$64.50
Schafka, Christine	Update model request list.	\$215.00	0.3	\$64.50
Scudder, Jon	Prepare the 2012 ResCap representation and warranty audit overview and summary memo.	\$175.00	3.0	\$525.00
Wang, Ellen	Review derivative auditing procedures on terminations.	\$215.00	0.9	\$193.50
Zayas, Marilitza	Peform planning for mortgage lending controls testing.	\$215.00	1.6	\$344.00
08/24/2012				
Anderson, Mark	Meet with M. Zayas, M. Pangrazzi, T. Borgeson, G. Bunn, L. Ma, L. Fischer, J. Krebsbach, L. Florence and D. Reade to discuss ResCap leadsheets.	\$290.00	0.5	\$145.00
Bunn, Greg	Plan for preparation of ResCap leadsheets.	\$175.00	0.3	\$52.50
Bunn, Greg	Meet with M. Zayas, M. Pangrazzi, T. Borgeson, L. Ma, L. Fischer, J. Krebsbach, L. Florence, D. Reade and M. Anderson to discuss ResCap leadsheets.	\$175.00	0.5	\$87.50
Fischer, Leslie	Meet with M. Zayas, M. Pangrazzi, T. Borgeson, L. Ma, G. Bunn, J. Krebsbach, L. Florence, D. Reade and M. Anderson to discuss ResCap leadsheets.	\$215.00	0.5	\$107.50
Florence, LaKeisha	Meet with M. Zayas, M. Pangrazzi, T. Borgeson, G. Bunn, L. Ma, L. Fischer, J. Krebsbach, D. Reade and M. Anderson to discuss ResCap leadsheets.	\$265.00	0.5	\$132.50
Krebsbach, Jessica	Meet with M. Zayas, M. Pangrazzi, T. Borgeson, L. Ma, G. Bunn, L. Fischer, L. Florence, D. Reade and M. Anderson to discuss ResCap leadsheets.	\$265.00	0.5	\$132.50
Lang, Nick	Perform auditing of SBO and LoanServ application controls.	\$215.00	1.6	\$344.00
Pangrazzi, Michael	Meet with M. Zayas, T. Borgeson, G. Bunn, L. Ma, L. Fischer, J. Krebsbach, L. Florence, D. Reade and M. Anderson to discuss ResCap leadsheets.	\$175.00	0.5	\$87.50
Pangrazzi, Michael	Perform planning procedures for testing other assets.	\$175.00	1.4	\$245.00
Petrovski, Biljana	Revise information technology and controls planning procedures for ResCap audit.	\$265.00	4.2	\$1,113.00
Psakhis, Olga	Meet with C. Schafka, S. Laco, D. Zittergruen, and E. LaVasseur to discuss the request listing for the Westpat, Polypaths and SGM models.	\$265.00	0.5	\$132.50
Psakhis, Olga	Prepare email to C. Schafka to communicate the reliance approach for testing change management for Polypaths, SGM and Westpat models.	\$265.00	0.2	\$53.00

Date	Description	Rate	Hours	Fees
Reade, Dave	Prepare ResCap audit planning documentation.	\$290.00	1.3	\$377.00
Reade, Dave	Meet with M. Zayas, M. Pangrazzi, T. Borgeson, G. Bunn, L. Ma, L. Fischer, J. Krebsbach, L. Florence, and M. Anderson to discuss ResCap leadsheets.	\$290.00	0.5	\$145.00
Schafka, Christine	Perform control testing of PowerSeller and QRM-CM.	\$215.00	0.4	\$86.00
Schafka, Christine	Attend meeting to obtain requests for Eclipse with L. Jones, M. Boutcher, and L. Hitchcock.	\$215.00	0.4	\$86.00
Schafka, Christine	Meet with O. Psakhis, C. Schafka, S. Laco, D. Zittergruen and E. LaVasseur to discuss the request listing for the Westpat, Polypaths and SGM models.	\$215.00	0.5	\$107.50
Scudder, Jon	Perform procedures related to the preparation of ResCap lead schedules.	\$175.00	0.5	\$87.50
Scudder, Jon	Prepare representation and warranty summary memo.	\$175.00	1.5	\$262.50
Skrobosinski, Jim	Perform planning for staffing requirements for ResCap audit.	\$290.00	0.7	\$203.00
Zayas, Marilitza	Meet with G. Bunn, M. Pangrazzi, T. Borgeson, L. Ma, L. Fischer, J. Krebsbach, L. Florence, D. Reade and M. Anderson to discuss ResCap leadsheets.	\$215.00	0.5	\$107.50
08/26/2012				
Rankin, Crystal	Document system process flow as it relates to loan securitizations and deal/bond structure.	\$175.00	1.0	\$175.00
08/27/2012				
Brown, David	Meet with W. Amicucci, E. Maddock, L. Fischer, and E. Wang to request support for selected samples related to the testing of ResCap derivative terminations.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Perform audit procedures for MSRs.	\$175.00	2.0	\$350.00
Fischer, Leslie	Meet with W. Amicucci, E. Maddock, D. Brown, and E. Wang to request support for Deloitte's selected samples related to the testing of ResCap derivative terminations.	\$215.00	0.3	\$64.50
Janowski, Wally	Review prior year workpapers for the Quantum and WebSeries applications.	\$175.00	0.9	\$157.50
Janowski, Wally	Evaluate control design for Quantum and WebSeries applications.	\$175.00	1.6	\$280.00
Medway, David	Review relevant controls frameworks in advance of walkthrough.	\$215.00	1.5	\$322.50
Pangrazzi, Michael	Continue to perform planning procedures for testing other assets.	\$175.00	2.1	\$367.50
Petrovski, Biljana	Prepare instructions on budgeting for ResCap audit.	\$265.00	0.4	\$106.00
Psakhis, Olga	Discuss location of the segregation of duties matrices and request access to the team room with M. Nimocks and A. Burch.	\$265.00	0.4	\$106.00
Psakhis, Olga	Complete general IT controls status tracker with updated dates and completion status comments.	\$265.00	0.2	\$53.00
Psakhis, Olga	Review the functionality and dataflow for the DWDB/EDW data warehouse.	\$265.00	0.3	\$79.50
Rankin, Crystal	Document system process flow as it relates to loan securitizations and deal/bond structure.	\$175.00	1.4	\$245.00
Skrobosinski, Jim	Perform planning for staffing requirements for ResCap audit.	\$290.00	0.5	\$145.00
Wang, Ellen	Meet with W. Amicucci, E. Maddock, L. Fischer, and D. Brown to request support for Deloitte's selected samples related to the testing of ResCap derivative terminations.	\$215.00	0.3	\$64.50

08/28/2012

Date	Description	Rate	Hours	Fees
Bunn, Greg	Attend cash & collection walkthrough meeting with SOX members: M. Bailey and N. Kennedy, Business Unit Members: B. Vorhees and M. Dugan, and Deloitte Members: D. Medway, B. Naumovska, N. Lang, and O. Psakhis.	\$175.00	0.9	\$157.50
Donatelli, Lauren	Review MSR controls in order to prepare for MSR control walkthrough on 8/28/12.	\$175.00	3.0	\$525.00
Florence, LaKeisha	Meet with B. Stevenson, D. Medway, and D. Reade to discuss planning procedures for 2012 audit.	\$265.00	0.4	\$106.00
Gaglio, Joe	Attend ResCap 2012 audit planning meeting with T. Robinson, N. Lang, B. Naumovska, E. Green, and S. Herrygers to determine in-scope information technology systems related to on-balance securitized borrowings.	\$290.00	1.6	\$464.00
Gaglio, Joe	Meet with O. Psakhis to discuss requirements for the DWDB/EDW data warehouse scoping meeting and relevant risks of material misstatement frameworks.	\$290.00	0.5	\$145.00
Green, Erin	Attend ResCap 2012 audit planning meeting with T. Robinson, J. Gaglio, N. Lang, B. Naumovska, and S. Herrygers to determine in-scope information technology systems related to on-balance securitized borrowings.	\$290.00	1.6	\$464.00
Lang, Nick	Attend ResCap 2012 audit planning meeting with T. Robinson, J. Gaglio, B. Naumovska, E. Green, and S. Herrygers to determine in-scope information technology systems related to on-balance securitized borrowings.	\$215.00	1.6	\$344.00
Lang, Nick	Attend cash & collection walkthrough meeting with SOX members: M. Bailey and N. Kennedy, Business Unit Members: B. Vorhees and M. Dugan, and Deloitte Members: G. Bunn, D. Medway, B. Naumovska, and O. Psakhis.	\$215.00	0.4	\$86.00
Medway, David	Attend cash & collection walkthrough meeting with SOX members: M. Bailey and N. Kennedy, Business Unit Members: B. Vorhees and M. Dugan, and Deloitte Members: G. Bunn, E. Berdichevsky, B. Naumovska, N. Lang, and O. Psakhis.	\$215.00	0.9	\$193.50
Medway, David	Review relevant MSR controls frameworks in advance of MSR walkthrough.	\$215.00	2.8	\$602.00
Medway, David	Meet with B. Stevenson, D. Reade, and L. Florence to discuss planning procedures for 2012 audit.	\$215.00	0.4	\$86.00
Nkosi, Swazi	Test controls for GLS application.	\$175.00	0.6	\$105.00
Pangrazzi, Michael	Update control documentation obtained during fixed assets process walkthrough discussions.	\$175.00	2.4	\$420.00
Pangrazzi, Michael	Meet with P. Sholapurawalla (Ally), M. Kasanic (Ally), and L. Florence to discuss our audit plan for fixed assets controls.	\$175.00	1.2	\$210.00
Petrovski, Biljana	Attend ResCap 2012 audit planning meeting with T. Robinson, J. Gaglio, N. Lang, B. Naumovska, E. Green, and S. Herrygers to determine in-scope information technology systems related to on-balance securitized borrowings.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Attend cash & collection walkthrough meeting with SOX members: M. Bailey and N. Kennedy, Business Unit Members: B. Vorhees and M. Dugan, and Deloitte Members: G. Bunn, D. Medway, E. Berdichevsky, B. Naumovska, and N. Lang.	\$265.00	0.9	\$238.50

Date	Description	Rate	Hours	Fees
Psakhis, Olga	Meet with J. Gaglio to discuss requirements for the DWDB/EDW data warehouse scoping meeting and relevant risks of material misstatement frameworks.	\$265.00	0.5	\$132.50
Psakhis, Olga	Attend cash & collection walkthrough meeting with SOX members: M. Bailey and N. Kennedy, Business Unit Members: B. Vorhees and M. Dugan, and Deloitte Members: G. Bunn, D. Medway, E. Berdichevsky, B. Naumovska and N. Lang.	\$265.00	0.6	\$159.00
Reade, Dave	Meet with B. Stevenson, D. Medway, and L. Florence to discuss planning procedures for 2012 audit.	\$290.00	0.4	\$116.00
Reade, Dave	Perform research related to the accounting for the ResCap APAs.	\$290.00	5.2	\$1,508.00
Reade, Dave	Meet with T. Robinson and B. Stevenson to discuss and evaluate the accounting for the ResCap Asset Purchase Agreements.	\$290.00	1.2	\$348.00
Reade, Dave	Document accounting conclusions on DIP facility.	\$290.00	1.3	\$377.00
Robinson, Thomas	Review audit planning procedures for mortgage loan sales and securitizations.	\$365.00	0.5	\$182.50
Robinson, Thomas	Attend ResCap 2012 audit planning meeting with J. Gaglio, N. Lang, B. Naumovska, E. Green, S. Herrygers to determine in-scope information technology systems related to on-balance securitized borrowings.	\$365.00	1.6	\$584.00
Robinson, Thomas	Meet with D. Reade and B. Stevenson to discuss and evaluate the accounting for ResCap Asset Purchase Agreements.	\$365.00	1.2	\$438.00
Robinson, Thomas	Review performance of audit planning procedures for the ResCap 2012 financial statement audit.	\$365.00	1.9	\$693.50
Skrobosinski, Jim	Perform planning for staffing requirements for ResCap audit.	\$290.00	1.0	\$290.00
Stevenson, Brad	Meet with B. Stevenson, D. Medway, L. Florence, and D. Reade to discuss planning procedures for 2012 audit.	\$365.00	0.4	\$146.00
Stevenson, Brad	Meet with D. Reade and T. Robinson to discuss and evaluate the accounting for the ResCap Asset Purchase Agreements.	\$365.00	1.2	\$438.00
Zayas, Marilitza	Plan procedures for mortgage lending controls testing.	\$215.00	4.0	\$860.00
08/29/2012				
Donatelli, Lauren	Review revised journal entry sent by A. Conwell.	\$175.00	0.8	\$140.00
Donatelli, Lauren	Perform audit procedures for MSRs.	\$175.00	5.0	\$875.00
Janowski, Wally	Review prior year workpapers for the Quantum and WebSeries applications.	\$175.00	0.6	\$105.00
Janowski, Wally	Meet with C. Schafka regarding password parameters for Quantum and WebSeries.	\$175.00	0.2	\$35.00
Kozlowski, Terri	Review planning control testing procedures for ResCap income taxes.	\$290.00	1.0	\$290.00
Lang, Nick	Review audit documentation for ResCap infrastructure testing.	\$215.00	0.8	\$172.00
Medway, David	Prepare for MSR walkthrough.	\$215.00	1.0	\$215.00
Nkosi, Swazi	Prepare for ResCap applications walkthrough.	\$175.00	0.2	\$35.00
Nkosi, Swazi	Update workpapers for Recap applications walkthrough.	\$175.00	1.8	\$315.00
Nkosi, Swazi	Perform initial controls testing for Walt application.	\$175.00	1.0	\$175.00
Nkosi, Swazi	Perform initial controls testing for Eclipse application.	\$175.00	1.2	\$210.00



Date	Description	Rate	Hours	Fees
Nkosi, Swazi	Perform initial controls testing for QRM application.	\$175.00	0.8	\$140.00
Nkosi, Swazi	Perform initial controls testing for Powerseller application.	\$175.00	1.2	\$210.00
Pangrazzi, Michael	Review fixed asset capitalization control support schedules.	\$175.00	2.2	\$385.00
Reade, Dave	Perform MSR walkthrough and related preparation.	\$290.00	1.1	\$319.00
Reade, Dave	Perform R&W and MSR walkthrough procedures.	\$290.00	1.1	\$319.00
Robinson, Thomas	Perform planning for the auditing of loan sales transactions.	\$365.00	1.1	\$401.50
Schafka, Christine	Meet with W. Janowski regarding password parameters for Quantum and WebSeries.	\$215.00	0.2	\$43.00
Schafka, Christine	Review prior year workpapers for model testing.	\$215.00	0.3	\$64.50
Schafka, Christine	Update Model meeting agenda.	\$215.00	0.1	\$21.50
Scudder, Jon	Perform ResCap representation and warranty walkthrough procedures.	\$175.00	0.5	\$87.50
08/30/2012				
Brown, David	Meet with C. Wright, G. DeFalco, E. Johnsen, E. Maddock, L. Fischer, and E. Wang to discuss the client provided support for selected samples related to the testing of ResCap derivative terminations.	\$175.00	0.6	\$105.00
Donatelli, Lauren	Perform audit procedures for MSRs.	\$175.00	3.0	\$525.00
Fischer, Leslie	Meet with C. Wright, G. DeFalco, E. Johnsen, E. Maddock, D. Brown, and E. Wang to discuss the client provided support for Deloitte's selected samples related to the testing of ResCap derivative terminations.	\$215.00	0.6	\$129.00
Kozlowski, Terri	Review planning testing procedures for income taxes for ResCap.	\$290.00	1.5	\$435.00
Lang, Nick	Follow-up on audit documentation requests for ResCap infrastructure testing.	\$215.00	1.6	\$344.00
Lang, Nick	Meet with C. Schafka to discuss application testing of Powerseller and QRM.	\$215.00	0.2	\$43.00
Medway, David	Review MSR controls documentation.	\$215.00	2.2	\$473.00
Pangrazzi, Michael	Review fixed asset capitalization control support schedules.	\$175.00	1.1	\$192.50
Pangrazzi, Michael	Perform updates to audit documentation for Other Assets to reflect updated understanding via walkthrough of ResCap controls in place.	\$175.00	0.7	\$122.50
Petrovski, Biljana	Review emails and information for Lewisville testing.	\$265.00	1.0	\$265.00
Petrovski, Biljana	Perform audit procedures for a meeting with CIO.	\$265.00	2.4	\$636.00
Petrovski, Biljana	Review documents regarding information technology for walkthrough meetings.	\$265.00	1.0	\$265.00
Reade, Dave	Prepare ResCap Planning memo.	\$290.00	5.4	\$1,566.00
Schafka, Christine	Test critical data file access for Powerseller and QRM.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform testing of controls for the QRM application.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform testing of controls for models.	\$215.00	0.4	\$86.00
Schafka, Christine	Attend meeting with S. Laco, E. LaVasseur, D. Zittergruen, S. Duck, and L. Hitchcock to obtain Models testing evidence.	\$215.00	0.9	\$193.50
Schafka, Christine	Meet with N. Lang to discuss application testing of Powerseller and QRM.	\$215.00	0.2	\$43.00
Schafka, Christine	Update IT Security walkthrough meeting agenda.	\$215.00	0.1	\$21.50
Schafka, Christine	Review walkthrough and agendas for Powerseller, QRM, Walt, and Eclipse.	\$215.00	0.2	\$43.00



Date	Description	Rate	Hours	Fees
Wang, Ellen	Meet with C. Wright, G. DeFalco, E. Johnsen, E. Maddock, L. Fischer, and D. Brown to discuss the client provided support for Deloitte's selected samples related to the testing of ResCap derivative terminations.	\$215.00	0.9	\$193.50
08/31/2012				
Florence, LaKeisha	Call with C. Dondzila (ResCap), D. Reade, T. Robinson, and B. Stevenson to discuss status of audit.	\$265.00	1.0	\$265.00
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson, L. Florence, and B. Stevenson to discuss status of audit.	\$290.00	1.0	\$290.00
Robinson, Thomas	Call with C. Dondzila (ResCap), D. Reade, L. Florence, and B. Stevenson to discuss status of audit.	\$365.00	1.0	\$365.00
Robinson, Thomas	Evaluate accounting matters (accounting for subsequent events) for ResCap.	\$365.00	1.4	\$511.00
Stevenson, Brad	Call with C. Dondzila (ResCap), D. Reade, T. Robinson, and L. Florence to discuss status of audit.	\$365.00	1.0	\$365.00
Subtotal for 2012 Financial Statement Audit:			589.0	\$147,019.50
<b>2012 Second Quarter Interim Review</b>				
07/02/2012				
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson, L. Florence, and B. Stevenson regarding Q2 and other ResCap planning matters.	\$290.00	0.9	\$261.00
Reade, Dave	Research accounting issues relating to the presentation of ResCap's Q2 financial statements.	\$290.00	1.9	\$551.00
07/09/2012				
Florence, LaKeisha	Prepare preliminary planning and assignments for ResCap 2nd quarter 2012.	\$265.00	1.2	\$318.00
07/10/2012				
Medway, David	Prepare for meeting with D. Reade, L. Florence, B. Stevenson, T. Robinson, E. Guglielmo and D. Medway on ResCap reissuance procedures.	\$215.00	0.4	\$86.00
Medway, David	Meet with D. Reade, L. Florence, B. Stevenson, T. Robinson and E. Guglielmo on ResCap reissuance procedures.	\$215.00	0.6	\$129.00
Robinson, Thomas	Plan requirements of Q2 interim review of ResCap financial statements at request of ResCap management.	\$365.00	1.4	\$511.00
07/12/2012				
Florence, LaKeisha	Call with C. Dondzila (ResCap), T. Robinson, B. Stevenson and D. Reade regarding ResCap Q2 coordination.	\$265.00	0.6	\$159.00
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson, L. Florence and B. Stevenson regarding ResCap Q2 coordination.	\$290.00	0.6	\$174.00
Robinson, Thomas	Call with C. Dondzila (ResCap), B. Stevenson, L. Florence and D. Reade regarding ResCap Q2 coordination.	\$365.00	0.6	\$219.00
Robinson, Thomas	Plan procedures regarding Q2 ResCap interim review requirement.	\$365.00	3.4	\$1,241.00
Stevenson, Brad	Call with C. Dondzila (ResCap), T. Robinson, L. Florence and D. Reade regarding ResCap Q2 coordination.	\$365.00	0.6	\$219.00
07/13/2012				
Reade, Dave	Prepare the ResCap Q2 review index and performing preliminary planning activities over the ResCap quarterly review index.	\$290.00	2.6	\$754.00

Date	Description	Rate	Hours	Fees
	Pg 50 of 80			
Reade, Dave	Review information in ResCap peer earnings releases in connection with the ResCap quarterly review.	\$290.00	2.3	\$667.00
Reade, Dave	Preliminary review of ResCap documentation relating to the company's representation and warranty obligation as of 6/30/12.	\$290.00	1.8	\$522.00
07/16/2012				
Florence, LaKeisha	Meet with D. Reade, B. Stevenson, T. Robinson, E. Guglielmo, and D. Medway on ResCap Q2 planning and coordination.	\$265.00	0.6	\$159.00
Guglielmo, Emilie	Meet with D. Reade, L. Florence, B. Stevenson, T. Robinson and D. Medway on ResCap Q2 planning and coordination.	\$175.00	0.6	\$105.00
Medway, David	Meet with D. Reade, L. Florence, B. Stevenson, T. Robinson and E. Guglielmo on ResCap Q2 planning and coordination.	\$215.00	0.6	\$129.00
Reade, Dave	Meet with L. Florence, B. Stevenson, T. Robinson, E. Guglielmo and D. Medway on ResCap Q2 planning and coordination.	\$290.00	0.6	\$174.00
Robinson, Thomas	Meet with D. Reade, L. Florence, B. Stevenson, E. Guglielmo and D. Medway on ResCap Q2 planning and coordination.	\$365.00	0.6	\$219.00
Robinson, Thomas	Review interim review procedures and plan for Q2 ResCap financial statements.	\$365.00	0.5	\$182.50
Stevenson, Brad	Meet with D. Reade, L. Florence, T. Robinson, E. Guglielmo and D. Medway on ResCap Q2 planning and coordination.	\$365.00	0.6	\$219.00
07/17/2012				
Medway, David	Prepare Q2 ResCap evaluation of misstatements.	\$215.00	1.3	\$279.50
Reade, Dave	Draft ResCap Q2 review opinion and related record of issuance forms.	\$290.00	1.2	\$348.00
Reade, Dave	Call with J. Bazella (ResCap), M. McGarvey (ResCap), and E. Podgayetsky (ResCap) regarding presentation and amounts disclosed as discontinued operations in ResCap's Q2 financials.	\$290.00	1.4	\$406.00
07/18/2012				
Florence, LaKeisha	Review prior quarter summary memo while drafting instructions for current quarter summary memo.	\$265.00	2.3	\$609.50
Kozlowski, Terri	Discuss extent of income tax work to be performed for the quarter review with T. Robinson.	\$290.00	0.3	\$87.00
Ma, Helene	Prepare income tax working paper for Q2 on ResCap including reviewing PBC from clients and documenting the procedures.	\$215.00	2.4	\$516.00
Medway, David	Prepare Q2 ResCap audit program.	\$215.00	3.1	\$666.50
Reade, Dave	Draft Q2 instructions to ResCap for review team.	\$290.00	1.4	\$406.00
07/19/2012				
Bayer, Ryan	Meet with T. Robinson and T. Kozlowski regarding tax significant items memos received from client (debt forgiveness and RFC MX sale) and planned review procedures for the Q2.	\$290.00	1.2	\$348.00
Guglielmo, Emilie	Prepare MSR peer comparison data file for the ResCap Q2.	\$175.00	3.1	\$542.50
Medway, David	Prepare ResCap Q2 standard quality control checklist.	\$215.00	2.2	\$473.00
Reade, Dave	Review Q2 MSR materials and comparison of ResCap assumptions.	\$290.00	1.3	\$377.00

Date	Description	Rate	Hours	Fees
Reade, Dave	Coordinate with ResCap team regarding comments over the ResCap quarterly financial statements.	\$290.00	0.6	\$174.00
07/20/2012				
Florence, LaKeisha	Review first draft of ResCap second quarter summary memo.	\$265.00	1.2	\$318.00
Guglielmo, Emilie	Continue to prepare MSR peer comparison data file for the ResCap Q2.	\$175.00	2.1	\$367.50
Reade, Dave	Prepare Q2 ResCap request list and collect materials from numerous ResCap personnel.	\$290.00	3.6	\$1,044.00
Reade, Dave	Set up ResCap Q2 archive file.	\$290.00	0.6	\$174.00
Reade, Dave	Review ResCap bankruptcy disclosures.	\$290.00	1.6	\$464.00
07/23/2012				
Guglielmo, Emilie	Meet with D. Reade, T. Robinson, L. Florence, and D. Medway regarding ResCap interim review procedures for Q2.	\$175.00	0.5	\$87.50
Ma, Helene	Meet with T. Kozlowski and D. Reade to update the status of income tax request for ResCap.	\$215.00	0.1	\$21.50
Ma, Helene	Prepare last quarter income tax working paper of ResCap for client's reference.	\$215.00	0.4	\$86.00
Medway, David	Prepare ResCap review program.	\$215.00	2.0	\$430.00
Reade, Dave	Conference status update meeting with L. Florence, B. Stevenson, T. Robinson, E. Guglielmo, and D. Medway on ResCap Q2 planning/coordination.	\$290.00	0.6	\$174.00
Robinson, Thomas	Meet with D. Reade, E. Guglielmo, L. Florence, and D. Medway regarding ResCap interim review procedures for Q2.	\$365.00	0.5	\$182.50
Robinson, Thomas	Meet with D. Medway and L. Florence to review ResCap Q2 interim review summary memorandum.	\$365.00	0.5	\$182.50
07/24/2012				
Medway, David	Prepare ResCap audit committee meeting presentation.	\$215.00	3.1	\$666.50
Reade, Dave	Perform audit procedures related to the ResCap 90MM Q2 DOJ expense.	\$290.00	8.3	\$2,407.00
07/25/2012				
Ma, Helene	Review ResCap's cashflow statement calculation provided by L. Gross-Moon(Ally).	\$215.00	2.6	\$559.00
Medway, David	Continue to prepare ResCap review program.	\$215.00	5.3	\$1,139.50
Reade, Dave	Call with B. Frank regarding 10Q draft questions.	\$290.00	0.4	\$116.00
Stevenson, Brad	Research quarterly disclosure requirements for ResCap.	\$365.00	2.3	\$839.50
07/26/2012				
Ma, Helene	Review ResCap cashflow statement, including the tie out.	\$215.00	3.6	\$774.00
Reade, Dave	Draft the Q2 ResCap MSR memo.	\$290.00	4.1	\$1,189.00
Stevenson, Brad	Review mortgage servicing rights quarterly materials.	\$365.00	1.4	\$511.00
07/27/2012				
Alaba, Jude Earl	Discuss comparative presentation of debtor/non-debtor financial information and reissuance of annual financials for discontinued operations with D. Reade.	\$290.00	0.4	\$116.00
Bayer, Ryan	Emails with H. Ma regarding ResCap Q2 tax review status and open issues.	\$290.00	0.4	\$116.00
Ma, Helene	Prepare questions on income tax, including tie out to the actual domestic PBT, 743 balance, and excess inclusion.	\$215.00	1.7	\$365.50

Date	Description	Rate	Hours	Fees
Medway, David	Prepare ResCap audit committee presentation.	\$215.00	1.3	\$279.50
Reade, Dave	Discussion with J. Alaba regarding comparative presentation of debtor/non-debtor financial information and reissuance of annual financials for discontinued operations.	\$290.00	0.4	\$116.00
Reade, Dave	Discussion with I. Perez regarding comparative presentation of debtor/non-debtor financial information within ResCap quarterly financial statements.	\$290.00	0.5	\$145.00
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson, L. Florence, and B. Stevenson regarding ResCap Q2 coordination.	\$290.00	0.9	\$261.00
Reade, Dave	Research accounting issues relating to the presentation of ResCap's Q2 financial statements, particularly debtor/non-debtor disclosures and recasting of financial information for newly classified discontinued operations.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Call with C. Dondzila (ResCap), B. Stevenson, L. Florence, and D. Reade regarding Q2 ResCap accounting matters impacting the interim review.	\$365.00	0.9	\$328.50
Robinson, Thomas	Meet with L. Florence, D. Reade and D. Medway to discuss status of ResCap Q2 interim review.	\$365.00	0.5	\$182.50
Robinson, Thomas	Review ResCap Q2 interim review draft summary memo.	\$365.00	2.4	\$876.00
Stevenson, Brad	Review mortgage servicing rights quarterly materials.	\$365.00	2.4	\$876.00
Stevenson, Brad	Call with C. Dondzila (ResCap), T. Robinson, L. Florence and D. Reade regarding ResCap Q2 accounting matters impacting the interim review.	\$365.00	0.9	\$328.50
07/29/2012				
Medway, David	Review ResCap Quarterly financials and related bankruptcy guidance.	\$215.00	2.9	\$623.50
Reade, Dave	Read ResCap quarterly financial draft.	\$290.00	4.9	\$1,421.00
Robinson, Thomas	Review ResCap draft Q2 financial statements.	\$365.00	3.4	\$1,241.00
07/30/2012				
Green, Erin	Read the Barclays DIP Facility Agreement for accounting considerations.	\$290.00	0.4	\$116.00
Medway, David	Review ResCap quarterly financials and bankruptcy guidance.	\$215.00	2.6	\$559.00
Medway, David	Compile comments on review draft of ResCap quarterly financials.	\$215.00	2.5	\$537.50
Quinn, Ed	Discussion with D. Reade and A. Sasso regarding presentation of debtor/non-debtor financial information within ResCap's quarterly financial statements.	\$290.00	0.4	\$116.00
Reade, Dave	Discussion with A. Sasso and E. Quinn regarding presentation of debtor/non-debtor financial information within ResCap quarterly financial statements.	\$290.00	0.4	\$116.00
Reade, Dave	Review and edit compilation of ResCap review draft comments.	\$290.00	2.3	\$667.00
Reade, Dave	Document conclusions around debtor/non-debtor disclosures and re-cast financial information for newly classified discontinued operations.	\$290.00	1.7	\$493.00
Reade, Dave	Team session with T. Robinson and B. Stevenson to collect comments on the ResCap quarterly financials review draft.	\$290.00	2.1	\$609.00
Robinson, Thomas	Review of ResCap draft Q2 financial statements.	\$365.00	4.7	\$1,715.50
Robinson, Thomas	Team session with B. Stevenson and D. Reade to collect comments on the ResCap quarterly financials review draft.	\$365.00	2.1	\$766.50

Date	Description	Rate	Hours	Fees
	Pg 53 of 80			
Sasso, Anthony	Discussion with D. Reade and E. Quinn regarding presentation of debtor/non-debtor financial information within ResCap's quarterly financial statements.	\$365.00	0.4	\$146.00
Stevenson, Brad	Team session with T. Robinson and D. Reade to collect comments on the ResCap quarterly financials review draft.	\$365.00	2.1	\$766.50
Stevenson, Brad	Review draft of ResCap quarterly financial statements.	\$365.00	2.8	\$1,022.00
07/31/2012				
Bayer, Ryan	Review Rescap Q2 tax provision workpapers and summary memo.	\$290.00	4.3	\$1,247.00
Ma, Helene	Update documentation for ResCap income tax workpaper and close review notes.	\$215.00	0.3	\$64.50
Medway, David	Review bankruptcy guidance for consideration of required documentation within summary memo.	\$215.00	2.1	\$451.50
Medway, David	Compile comments on review draft of ResCap quarterly financials.	\$215.00	2.2	\$473.00
Reade, Dave	Communication with C. Dondzila related to presentation of debtor/non-debtor financial information within ResCap quarterly financial statements.	\$290.00	0.7	\$203.00
Robinson, Thomas	Review status of ResCap interim review procedures and status.	\$365.00	0.9	\$328.50
08/01/2012				
Bayer, Ryan	Perform final review of tax provision review summary memo and workpapers.	\$290.00	1.7	\$493.00
Green, Erin	Read Barclays DIP Facility Agreement for accounting considerations.	\$290.00	0.7	\$203.00
Guglielmo, Emilie	Review final results of the second quarter.	\$175.00	1.0	\$175.00
Ma, Helene	Review capital loss in ResCap's income tax calculation.	\$215.00	1.1	\$236.50
Medway, David	Review bankruptcy guidance for consideration of required documentation within summary memo.	\$215.00	2.3	\$494.50
Medway, David	Complete quarterly review program.	\$215.00	1.7	\$365.50
Robinson, Thomas	Review ResCap income tax summary memo and workpapers for Q2 financial statement interim review.	\$365.00	0.6	\$219.00
08/02/2012				
Florence, LaKeisha	Attend status update meeting with D. Reade, T. Robinson, B. Stevenson, E. Guglielmo, and D. Medway on ResCap Q2 coordination.	\$265.00	0.6	\$159.00
Guglielmo, Emilie	Attend status update meeting with D. Reade, T. Robinson, B. Stevenson, L. Florence, and D. Medway on ResCap Q2 coordination.	\$175.00	0.6	\$105.00
Guglielmo, Emilie	Update Q2 financial statements.	\$175.00	3.5	\$612.50
Guglielmo, Emilie	Update referencing as well as footed financial statements.	\$175.00	2.0	\$350.00
Medway, David	Attend status update meeting with D. Reade, T. Robinson, B. Stevenson, L. Florence, and E. Guglielmo on ResCap Q2 coordination.	\$215.00	0.6	\$129.00
Medway, David	Prepare Audit Committee presentation deck.	\$215.00	1.1	\$236.50
Reade, Dave	Call with D. Reade, L. Florence, B. Stevenson, T. Robinson, E. Guglielmo, and D. Medway on ResCap Q2 coordination.	\$290.00	0.6	\$174.00
Robinson, Thomas	Attend status update meeting with D. Reade, L. Florence, B. Stevenson, E. Guglielmo, and D. Medway on ResCap Q2 coordination.	\$365.00	0.6	\$219.00
Stevenson, Brad	Call with D. Reade, L. Florence, T. Robinson, E. Guglielmo, and D. Medway on ResCap Q2 coordination.	\$365.00	0.6	\$219.00

Date	Description	Rate	Hours	Fees
08/03/2012				
Guglielmo, Emilie	Foot and cross foot Q2 financial statements.	\$175.00	5.6	\$980.00
Reade, Dave	Review procedures relating to ResCap's representation and warranty reserve.	\$290.00	4.4	\$1,276.00
Robinson, Thomas	Review ResCap interim review workpapers for Q2.	\$365.00	1.1	\$401.50
08/05/2012				
Mountain, James	Review ResCap Q2 financial statements draft.	\$365.00	2.0	\$730.00
Reade, Dave	Review ResCap quarterly financial draft (second review draft).	\$290.00	2.7	\$783.00
08/06/2012				
Bayer, Ryan	Review and provide comments on income tax footnote for ResCap Q2 financial statement.	\$290.00	0.4	\$116.00
Guglielmo, Emilie	Foot and cross foot ResCap financial statements.	\$175.00	3.8	\$665.00
Guglielmo, Emilie	Review ResCap financials and revise template.	\$175.00	2.0	\$350.00
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation.	\$215.00	3.6	\$774.00
Medway, David	Attend team session with T. Robinson, B. Stevenson, and D. Reade to collect comments on the ResCap quarterly financials second review draft.	\$215.00	1.6	\$344.00
Medway, David	Prepare for meeting to collect comments on updated version of ResCap financials.	\$215.00	1.3	\$279.50
Medway, David	Prepare list of comments related to update draft of quarterly financials to be presented to client.	\$215.00	3.1	\$666.50
Reade, Dave	Meet with T. Robinson, B. Stevenson, and D. Medway to collect comments on the ResCap quarterly financials second review draft.	\$290.00	1.6	\$464.00
Reade, Dave	Review and edit compilation of ResCap review draft comments.	\$290.00	2.1	\$609.00
Reade, Dave	Review and document liabilities subject to compromise as documented in the ResCap quarterly financials.	\$290.00	1.0	\$290.00
Robinson, Thomas	Meet with D. Reade, B. Stevenson, and D. Medway to collect comments on the ResCap quarterly financials second review draft.	\$365.00	1.6	\$584.00
Robinson, Thomas	Review ResCap draft Q2 interim financial statements.	\$365.00	3.4	\$1,241.00
Stevenson, Brad	Review and compile comments on ResCap Q2 draft financial statements.	\$365.00	0.7	\$255.50
Stevenson, Brad	Meet with D. Reade, T. Robinson, and D. Medway to collect comments on the ResCap quarterly financials second review draft.	\$365.00	1.6	\$584.00
08/07/2012				
Medway, David	Prepare list of comments related to update draft of quarterly financials to be presented to client.	\$215.00	3.1	\$666.50
08/08/2012				
Guglielmo, Emilie	Review Q2 trial balance.	\$175.00	1.2	\$210.00
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation.	\$215.00	5.9	\$1,268.50
Medway, David	Prepare ResCap review program.	\$215.00	2.1	\$451.50
Medway, David	Prepare ResCap audit committee meeting presentation.	\$215.00	1.6	\$344.00
Reade, Dave	Review Q2 interim review procedures.	\$290.00	4.7	\$1,363.00
08/09/2012				

12-12020-mg Doc 1902 Filed 10/19/12 Entered 10/19/12 18:42:59 Main Document Page 55 of 80

Date	Description	Rate	Hours	Fees
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation.	\$215.00	7.8	\$1,677.00
Medway, David	Prepare Q2 ResCap summary memo.	\$215.00	3.3	\$709.50
Medway, David	Prepare ResCap review program.	\$215.00	1.7	\$365.50
Reade, Dave	Review Q2 interim review procedures.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with B. Frank to discuss Deloitte financial statement comments.	\$290.00	1.4	\$406.00
08/10/2012				
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation for operating cash flow items.	\$215.00	7.7	\$1,655.50
Medway, David	Review client responses to Deloitte comments regarding financial statements.	\$215.00	3.1	\$666.50
Reade, Dave	Read client documentation related to settlement accrual to prepare for a call with L. Corrigan.	\$290.00	1.2	\$348.00
08/13/2012				
Florence, LaKeisha	Call with D. Reade, T. Robinson, and D. Medway to discuss ResCap Q2 reporting.	\$265.00	0.6	\$159.00
Florence, LaKeisha	Review Q2 quarterly procedures checklist.	\$265.00	2.7	\$715.50
Florence, LaKeisha	Prepare for ResCap Q2 status update meeting.	\$265.00	0.4	\$106.00
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation for investing cash flow items.	\$215.00	5.3	\$1,139.50
Medway, David	Prepare upcoming meetings with client regarding audit status.	\$215.00	1.3	\$279.50
Medway, David	Prepare for review status meeting.	\$215.00	1.3	\$279.50
Medway, David	Prepare interim review program.	\$215.00	2.4	\$516.00
Medway, David	Attend conference status update meeting with D. Reade, L. Florence, and T. Robinson to discuss ResCap Q2 reporting/coordination.	\$215.00	0.6	\$129.00
Reade, Dave	Review Q2 Review Program.	\$290.00	0.8	\$232.00
Reade, Dave	Edit Q2 Review Program.	\$290.00	0.7	\$203.00
Reade, Dave	Attend conference status update meeting with D. Medway, L. Florence, and T. Robinson to discuss ResCap Q2 reporting/coordination.	\$290.00	0.6	\$174.00
Reade, Dave	Complete interim review procedures for ResCap.	\$290.00	0.5	\$145.00
Reade, Dave	Implement edits to Q2 ResCap summary memo.	\$290.00	1.5	\$435.00
Reade, Dave	Prepare ResCap Q2 MSR memo.	\$290.00	1.0	\$290.00
Robinson, Thomas	Attend conference status update meeting with D. Reade, L. Florence and D. Medway to discuss ResCap Q2 reporting/coordination.	\$365.00	0.6	\$219.00
08/14/2012				
Florence, LaKeisha	Address reviews notes received on draft of management representation letter.	\$265.00	5.6	\$1,484.00
Ma, Helene	Begin ResCap Q2 cash flow testing procedures and documentation.	\$215.00	4.7	\$1,010.50
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation.	\$215.00	6.4	\$1,376.00
Medway, David	Prepare recap review checklist.	\$215.00	2.3	\$494.50
Medway, David	Review accounting guidance related to treatment of reorganization items for consideration in summary memo.	\$215.00	2.8	\$602.00
Medway, David	Review accounting guidance specific to discontinued operations for consideration in summary memo.	\$215.00	1.2	\$258.00
Medway, David	Review interim review of audit program.	\$215.00	1.3	\$279.50



Date	Description	Rate	Hours	Fees
	Pg 56 of 80			
Mountain, James	Complete quarterly review procedures.	\$365.00	2.0	\$730.00
Reade, Dave	Review client responses to Deloitte comments on review draft of ResCap's Q2 statements.	\$290.00	2.1	\$609.00
Reade, Dave	Review ResCap quarterly financial statements draft (certification draft).	\$290.00	2.7	\$783.00
Robinson, Thomas	Review Certification draft of ResCap Q2 financial statements.	\$365.00	3.3	\$1,204.50
Robinson, Thomas	Draft ResCap Q2 audit committee presentation for the interim review.	\$365.00	3.2	\$1,168.00
Skrobosinski, Jim	Review the classification of various items within the statement of cash flows as either debtor or non-debtor.	\$290.00	0.5	\$145.00
08/15/2012				
Florence, LaKeisha	Call with D. Reade, T. Robinson, and D. Medway on ResCap Q2 reporting.	\$265.00	0.6	\$159.00
Florence, LaKeisha	Review summary memo for ResCap's Q2 filing.	\$265.00	5.3	\$1,404.50
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation.	\$215.00	8.1	\$1,741.50
Medway, David	Compile comments provided in meeting with T. Robinson and D. Reade.	\$215.00	2.5	\$537.50
Medway, David	Discussion with T. Robinson and D. Reade to collect comments on the ResCap quarterly financials certification draft.	\$215.00	1.6	\$344.00
Medway, David	Review revised draft of ResCap financials.	\$215.00	2.3	\$494.50
Medway, David	Attend meeting regarding status update meeting with D. Reade, L. Florence, and T. Robinson on ResCap Q2 reporting/coordination.	\$215.00	0.6	\$129.00
Mountain, James	Complete quarterly review procedures.	\$365.00	1.0	\$365.00
Reade, Dave	Call with L. Florence, T. Robinson, and D. Medway on ResCap Q2 planning.	\$290.00	0.6	\$174.00
Reade, Dave	Prepare a summary of concurring partner documents and deliverables.	\$290.00	0.4	\$116.00
Reade, Dave	Review ResCap quarterly financial draft (certification draft).	\$290.00	1.3	\$377.00
Reade, Dave	Review and send statement tie out to Ft. Washington team.	\$290.00	0.3	\$87.00
Reade, Dave	Distribute draft representation letter to ResCap personnel.	\$290.00	0.3	\$87.00
Reade, Dave	Review quarterly review procedures.	\$290.00	1.2	\$348.00
Reade, Dave	Review documentation regarding referring to SEC compliance within our comfort letter.	\$290.00	0.4	\$116.00
Reade, Dave	Assess and respond to SEC services comments on Q2 financial statements.	\$290.00	1.4	\$406.00
Reade, Dave	Review compilation of ResCap review draft comments, provide to B. Frank (ResCap).	\$290.00	2.6	\$754.00
Reade, Dave	Meet with T. Robinson and D. Medway to collect comments on the ResCap quarterly financials second review draft.	\$290.00	1.6	\$464.00
Robinson, Thomas	Attend status update meeting with D. Reade, L. Florence and D. Medway on ResCap Q2 reporting/coordination.	\$365.00	0.6	\$219.00
Robinson, Thomas	Discussion with D. Reade, and D. Medway to collect comments on the ResCap quarterly financials certification draft.	\$365.00	1.6	\$584.00
Robinson, Thomas	Review ResCap draft interim financial statements.	\$365.00	1.6	\$584.00
Robinson, Thomas	Call with J. Mountain, C. Larson, S. Freshour, D. Sunderland, L. Florence, and B. Stevenson regarding ResCap materiality calculation.	\$365.00	1.0	\$365.00
Robinson, Thomas	Review ResCap Q2 management representation letter.	\$365.00	1.1	\$401.50



Date	Description	Rate	Hours	Fees
08/16/2012				
Skrobosinski, Jim	Review statement of cash flow workpapers.	\$290.00	0.5	\$145.00
Medway, David	Review client tie out of Q2 financials.	\$215.00	4.1	\$881.50
Medway, David	Address review comments on interim review summary memorandum.	\$215.00	1.4	\$301.00
Mountain, James	Continue to complete quarterly review procedures.	\$365.00	2.0	\$730.00
Reade, Dave	Discuss ResCap Q2 comments with B. Frank (ResCap) and J. Ruhlin (ResCap).	\$290.00	2.7	\$783.00
Reade, Dave	Complete interim review procedures for ResCap.	\$290.00	0.6	\$174.00
Scudder, Jon	Tie out and review ResCap Q2 financial statements.	\$175.00	3.3	\$577.50
Skrobosinski, Jim	Review statement of cash flows for ResCap Q2.	\$290.00	1.0	\$290.00
08/17/2012				
Anderson, Mark	Review ResCap Q2 schedule of proposed adjustments.	\$290.00	0.5	\$145.00
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation for financing activities.	\$215.00	2.4	\$516.00
Medway, David	Review client responses to comments on financials statements.	\$215.00	1.9	\$408.50
Medway, David	Continue to address review notes on interim review summary memorandum.	\$215.00	2.7	\$580.50
Medway, David	Review comments on client tie out of recap financials.	\$215.00	0.5	\$107.50
Reade, Dave	Prepare Q2 interim review summary memo.	\$290.00	1.3	\$377.00
Reade, Dave	Review client draft audit committee presentation.	\$290.00	0.4	\$116.00
Reade, Dave	Begin interim review procedures for ResCap.	\$290.00	0.6	\$174.00
Reade, Dave	Complete interim review procedures for ResCap.	\$290.00	4.2	\$1,218.00
Reade, Dave	Assess ResCap DIP Disclosures.	\$290.00	0.9	\$261.00
Robinson, Thomas	Review ResCap Q2 interim review documentation.	\$365.00	1.9	\$693.50
Robinson, Thomas	Review management's presentation to the Audit Committee for Q2.	\$365.00	1.6	\$584.00
Scudder, Jon	Tie out and review ResCap Q2 financial statements.	\$175.00	4.7	\$822.50
Skrobosinski, Jim	Review statement of cash flow workpapers.	\$290.00	2.1	\$609.00
08/20/2012				
Medway, David	Address additional review notes on interim review summary memorandum.	\$215.00	1.5	\$322.50
Mountain, James	Continue to complete quarterly review procedures.	\$365.00	3.2	\$1,168.00
Mountain, James	Call with D. Reade and T. Robinson regarding ResCap concur review.	\$365.00	0.8	\$292.00
Reade, Dave	Update audit committee documentation and workpapers based on review comments.	\$290.00	1.4	\$406.00
Reade, Dave	Call with J. Mountain and T. Robinson regarding ResCap concur review.	\$290.00	0.8	\$232.00
Reade, Dave	Compile and send ResCap Q2 concur package.	\$290.00	0.9	\$261.00
Robinson, Thomas	Call with D. Reade and J. Mountain regarding ResCap concur review.	\$365.00	0.8	\$292.00
Robinson, Thomas	Review ResCap Q2 financial statements.	\$365.00	4.5	\$1,642.50
Scudder, Jon	Review ResCap Q2 audit committee materials.	\$175.00	2.0	\$350.00
08/21/2012				
Reade, Dave	Complete ResCap interim review documentation.	\$290.00	0.9	\$261.00

Date	Description	Rate	Hours	Fees
	Pg 58 of 80			
Reade, Dave	Discuss edits/comments on ResCap Q2 document with B. Frank (ResCap).	\$290.00	0.6	\$174.00
Reade, Dave	Compile and send audit committee materials to Company for inclusion in audit committee deck.	\$290.00	0.4	\$116.00
Reade, Dave	Complete interim review procedures for ResCap.	\$290.00	0.4	\$116.00
Reade, Dave	Update interim review summary documentation.	\$290.00	1.4	\$406.00
Reade, Dave	Coordinate representation letter comments and update letter.	\$290.00	1.3	\$377.00
Robinson, Thomas	Review ResCap Q2 interim financial statements.	\$365.00	2.1	\$766.50
Scudder, Jon	Prepare trial balance for Q2 interim review.	\$175.00	2.7	\$472.50
08/22/2012				
Fischer, Leslie	Perform interim review procedures for ResCap.	\$215.00	0.5	\$107.50
Reade, Dave	Complete interim review procedures for ResCap.	\$290.00	2.1	\$609.00
Reade, Dave	Review revised ResCap Q2 draft, compiling, and providing related comments.	\$290.00	4.6	\$1,334.00
Robinson, Thomas	Prepare for ResCap Audit Committee meeting, including review of ResCap's prepared materials.	\$365.00	3.8	\$1,387.00
Scudder, Jon	Perform review of footnote support.	\$175.00	0.4	\$70.00
08/23/2012				
Reade, Dave	Review ResCap Q2 trial balance.	\$290.00	1.7	\$493.00
Reade, Dave	Perform subsequent events interim review procedures.	\$290.00	0.4	\$116.00
Reade, Dave	Participate in ResCap Q2 Audit Committee call with T. Robinson, B. Stevenson and members of the ResCap audit committee and management.	\$290.00	2.4	\$696.00
Robinson, Thomas	Prepare for ResCap audit committee meeting.	\$365.00	1.2	\$438.00
Robinson, Thomas	Participate in ResCap Q2 Audit Committee call with D. Reade, B. Stevenson and members of the ResCap audit committee and management.	\$365.00	2.4	\$876.00
Robinson, Thomas	Review ResCap Q2 summary interim review memo.	\$365.00	1.1	\$401.50
Robinson, Thomas	Meet with ResCap management, T. Marano, C. Dondzila, and J. Whitlinger.	\$365.00	0.5	\$182.50
Stevenson, Brad	Participate in ResCap Audit Committee call with T. Robinson, D. Reade, and members of the ResCap audit committee and management.	\$365.00	2.4	\$876.00
Stevenson, Brad	Perform subsequent events review procedures.	\$365.00	0.4	\$146.00
08/24/2012				
Florence, LaKeisha	Clear review notes on the Q2 ResCap review program.	\$265.00	2.0	\$530.00
Green, Erin	Analyze and document second quarter independence matters.	\$290.00	0.4	\$116.00
Reade, Dave	Review and issue interim reports.	\$290.00	2.2	\$638.00
Robinson, Thomas	Review final draft of ResCap Q2 financial statements.	\$365.00	1.7	\$620.50
Stevenson, Brad	Review ResCap cash flow statement and supporting working papers.	\$365.00	2.5	\$912.50
08/27/2012				
Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation.	\$215.00	0.5	\$107.50
Reade, Dave	Perform interim review procedures for ResCap.	\$290.00	1.0	\$290.00
Robinson, Thomas	Review ResCap Q2 Audit Committee minutes.	\$365.00	1.0	\$365.00
Skrobosinski, Jim	Review statement of cash flow workpapers.	\$290.00	0.5	\$145.00
08/28/2012				

Date	Description	Rate	Hours	Fees	
08/29/2012	Medway, David	Prepare for review planning meeting.	\$215.00	0.9	\$193.50
08/29/2012	Ma, Helene	Complete ResCap Q2 cash flow testing procedures and documentation for operating cash flow items.	\$215.00	1.2	\$258.00
Subtotal for 2012 Second Quarter Interim Review:			462.2	\$124,426.50	
<b><i>Firm Retention</i></b>					
06/05/2012	Reade, Dave	Discuss conflict check coordination with T. Robinson, R. Young and C. Thompson.	\$290.00	0.2	\$58.00
	Robinson, Thomas	Discuss conflict check coordination with D. Reade, R. Young and C. Thompson.	\$365.00	0.2	\$73.00
06/25/2012	Reade, Dave	Prepare revised ResCap 2012 engagement letter.	\$290.00	1.5	\$435.00
06/26/2012	Robinson, Thomas	Discuss bankruptcy filing and conflict check coordination with B. Stevenson, D. Reade, R. Young, C. Thompson, I. Cannon-Geary, and K. Bair.	\$365.00	0.5	\$182.50
	Robinson, Thomas	Review 2012 ResCap audit engagement letter and billing considerations.	\$365.00	2.5	\$912.50
	Stevenson, Brad	Discuss bankruptcy filing and conflict check coordination with T. Robinson, D. Reade, R. Young, C. Thompson, I. Cannon-Geary, and K. Bai.	\$365.00	0.5	\$182.50
07/02/2012	Ellerbrock, Larry	Review of ResCap 2012 audit engagement letters.	\$365.00	2.0	\$730.00
	Reade, Dave	Address review notes on revised ResCap 2012 engagement letter.	\$290.00	0.3	\$87.00
07/03/2012	Ellerbrock, Larry	Review of ResCap 2012 audit engagement letters.	\$365.00	1.5	\$547.50
	Robinson, Thomas	Draft 2012 ResCap audit engagement letters.	\$365.00	4.4	\$1,606.00
07/09/2012	Robinson, Thomas	Review 2012 ResCap audit engagement letter.	\$365.00	4.6	\$1,679.00
Subtotal for Firm Retention:			18.2	\$6,493.00	
<b><i>Non-Working Travel</i></b>					
08/06/2012	Medway, David	Travel time from Philadelphia, PA to Detroit, MI	\$215.00	3.0	\$645.00
08/08/2012	Medway, David	Travel time from Detroit, MI to Philadelphia, PA	\$215.00	3.0	\$645.00
Subtotal for Non-Working Travel:			6.0	\$1,290.00	
<b><i>Preparation of Fee Applications</i></b>					
08/13/2012	Austin, Carisa	Review billing fees for first monthly fee statement, update billing rates and upload for preparation of fee report.	\$175.00	3.2	\$560.00
08/14/2012	Austin, Carisa	Prepare cover letter and service list for first monthly fee statement.	\$175.00	1.3	\$227.50
08/21/2012	Psakhis, Olga	Create email to the advisory team regarding time charging requirements for ResCap applications and infrastructure.	\$265.00	0.4	\$106.00

Date	Description	Pg 60 of 80	Rate	Hours	Fees
08/22/2012	Psakhis, Olga	Prepare email to advisory team for ResCap time reporting requirements for the applications and infrastructure in scope for general IT controls testing.	\$265.00	0.2	\$53.00
08/27/2012	Austin, Carisa	Begin to prepare first monthly fee statement.	\$175.00	3.1	\$542.50
	Austin, Carisa	Continue to prepare first monthly fee statement.	\$175.00	5.0	\$875.00
08/28/2012	Austin, Carisa	Call with engagement team regarding first monthly fee statement.	\$175.00	0.4	\$70.00
	Austin, Carisa	Perform additional revisions to first monthly fee statement.	\$175.00	1.8	\$315.00
08/29/2012	Austin, Carisa	Review additional revisions to first monthly fee statement.	\$175.00	0.6	\$105.00
	Austin, Carisa	Call with R. Young regarding edits to ResCap first monthly statement.	\$175.00	0.2	\$35.00
	Robinson, Thomas	Review July 2012 ResCap hours summary and invoice.	\$365.00	2.8	\$1,022.00
08/30/2012	Austin, Carisa	Finalize cover letter and send first monthly statement out for service.	\$175.00	0.8	\$140.00
Subtotal for Preparation of Fee Applications:				19.8	\$4,051.00

### ***Servicing Compliance Services***

05/16/2012	Zayas, Marilitza	Review Regulation AB & USAP request lists.		2.4	
	Zayas, Marilitza	Continue to review Regulation AB & USAP request lists.		2.4	
05/17/2012	Zayas, Marilitza	Continue to review Regulation AB & USAP request lists.		4.0	
05/21/2012	Zayas, Marilitza	Continue to review planning memo and update client request lists.		3.2	
	Zayas, Marilitza	Review planning memo and update client request lists.		4.8	
05/22/2012	Zayas, Marilitza	Select loans and sub selected mortgage payments for USAP payments testing.		4.0	
	Zayas, Marilitza	Select loans and sub selected mortgage payments for Regulation AB payments testing.		4.0	
05/23/2012	Zayas, Marilitza	Select USAP advances for testing.		1.4	
	Zayas, Marilitza	Select USAP wire disbursements for testing.		2.3	
	Zayas, Marilitza	Select USAP late payment penalties for testing.		0.6	
	Zayas, Marilitza	Select Regulation AB advances for testing.		1.4	
	Zayas, Marilitza	Select Regulation AB wire disbursements for testing.		2.3	
05/24/2012	Graham, Stefany	Prepare schedule of requests for Regulation AB & USAP-pool assets administration.		3.5	
	Graham, Stefany	Test interest rate adjustments- Regulation AB Criterion (d)(4)(ix).		1.0	

Date	Description	Rate	Hours	Fees
	Graham, Stefany	Prepare schedule of requests for Regulation AB & USAP- cash collection and administration.	3.0	
	Zayas, Marilitza	Select Regulation AB loan modifications for testing.	3.8	
	Zayas, Marilitza	Select Regulation AB foreclosures, short payoffs and deed-in-lieus for testing.	4.2	
05/29/2012				
	Graham, Stefany	Test Regulation AB Criterion (d)(2)(i)- payments on pool assets.	1.4	
	Graham, Stefany	Test Regulation AB Criterion(d)(2)(iii)- advances.	1.9	
	Graham, Stefany	Test Regulation AB Criterion (d)(4)(x)(B)- interest on escrow.	0.9	
	Graham, Stefany	Test USAP Standard II.1- payments on pool assets.	1.2	
	Graham, Stefany	Test USAP Standard I.2- advances.	1.3	
	Graham, Stefany	Test USAP Standard V.4- interest on escrow.	1.4	
	Zayas, Marilitza	Review testing performed by S. Graham regarding USAP Standard I.2 (Advances).	4.0	
	Zayas, Marilitza	Review testing performed by S. Graham regarding Regulation AB Criterion 1122(d)(2)(iii) (Advances).	4.0	
05/30/2012				
	Graham, Stefany	Test USAP Standard V.3- escrow funds analysis.	1.4	
	Graham, Stefany	Test USAP Standard II.4- payments on pool assets.	1.7	
	Graham, Stefany	Prepare email for B. Wilkins regarding payments on pool assets- USAP Standard II.1.	0.4	
	Graham, Stefany	Test Regulation AB Criterion (d)(4)(xiv)- delinquencies and charge offs.	1.6	
	Graham, Stefany	Test Regulation AB Criterion (d)(4)(x)(A)- escrow funds analysis.	1.4	
	Graham, Stefany	Prepare wire disbursements work paper for interim testing (Regulation AB Criterion (d)(2)(ii)).	0.6	
	Graham, Stefany	Prepare email for B. Wilkins related to follow-up requests for cash collections and administration	0.9	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard II.1.	3.8	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(2)(i).	3.8	
	Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.	0.4	
05/31/2012				
	Graham, Stefany	Close review notes in work papers for cash collection and administration testing.	1.1	
	Graham, Stefany	Test wire disbursements(Regulation AB Criterion (d)(2)(ii)).	1.9	
	Graham, Stefany	Test escrow account returns - Regulation AB Criterion (d)(4)(x)( C).	1.6	
	Graham, Stefany	Test disbursements to investors- USAP Standard III.5.	0.6	
	Graham, Stefany	Test USAP Standard II.1- payments on pool assets.	0.8	
	Graham, Stefany	Test wire disbursements - USAP Standard III.1.	1.1	
	Graham, Stefany	Test escrow funds analysis - USAP Standard V.3	1.0	
	Graham, Stefany	Test escrow accounts returns - USAP Standard I.4.	0.3	
	Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.	0.6	

Date	Description	Rate	Hours	Fees
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard III.1.	3.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(2)(ii).	3.7	
06/01/2012				
	Graham, Stefany	Test wire disbursements - USAP Standard III.1.	1.6	
	Graham, Stefany	Test removals - Regulation AB Criterion(d)(4)(iii).	1.3	
	Graham, Stefany	Test reconciliations -Regulation AB Criterion(d)(2)(v).	0.6	
	Graham, Stefany	Test servicer records - Regulation AB Criterion(d)(4)(v).	3.8	
	Graham, Stefany	Close review notes for cash collection and administration testing.	0.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(4)(x)(A).	1.5	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(4)(x)(C).	2.5	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard I.4.	2.5	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard V.3.	1.5	
06/04/2012				
	Graham, Stefany	Select cash collection and administration for testing.	2.4	
	Graham, Stefany	Test disbursements to investors- USAP Standard III.5.	2.6	
	Graham, Stefany	Close open notes regarding escrow funds analysis testing - USAP Standard V.3.	1.1	
	Graham, Stefany	Prepare work paper for confirmation procedures for USAP Standard V.1.	1.4	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(4)(v).	5.6	
	Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.	2.4	
06/05/2012				
	Graham, Stefany	Prepare disbursements to investors work paper for interim testing- Regulation AB criterion (d)(2)(ii)& (d) (3) (iii)-(iv) & USAP III.1-3.	0.9	
	Graham, Stefany	Draft email to B. Wilkins with questions regarding escrow analysis- USAP Standard V.3.	0.7	
	Graham, Stefany	Prepare external enhancements work paper for interim testing of Regulation AB criterion(d)(4)(xv).	0.9	
	Graham, Stefany	Prepare email to J. Robinson with request for populations for testing Regulation AB Criterion(d)(4)(xv).	0.4	
	Graham, Stefany	Prepare email to J. Robinson regarding repurchase selections and follow-up request for testing of Regulation AB criterion (d)(4)(iii).	0.7	
	Graham, Stefany	Prepare email to J. Robinson regarding loan modification selections and follow-up request for testing of Regulation AB criterion (d)(4)(vi).	0.4	
	Graham, Stefany	Prepare email to J. Robinson with loss mitigation selections and follow-up request for testing of Regulation AB criterion (d)(4)(vii).	0.6	
	Graham, Stefany	Prepare email to J. Robinson regarding charge-off selections and follow-up request for testing of Regulation AB criterion (d)(4)(xiv).	0.9	

Date	Description	Rate	Hours	Fees
	Graham, Stefany	Test additional selections for disbursements to investors testing- USAP Standard III.5.	1.3	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(4)(v).	3.0	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP standard III.5.	5.0	
06/06/2012				
	Graham, Stefany	Test Regulation AB criterion (d)(4)(xiv)- charge-offs.	0.9	
	Graham, Stefany	Prepare work paper for interim testing of payments on Behalf of Obligor (Regulation AB Criteria (d)(4)(xi)).	0.6	
	Graham, Stefany	Prepare email to B. Wilkins regarding testing selections for Regulation AB criterion(d)(4)(v)- servicer records testing.	0.2	
	Graham, Stefany	Test Regulation AB criterion(d)(4)(iii)- asset pool removals.	0.7	
	Graham, Stefany	Prepare work paper for interim testing of external enhancements- Regulation AB criterion(d)(4)(xv).	0.6	
	Graham, Stefany	Test late payment of penalties- USAP Standard III.4.	0.6	
	Graham, Stefany	Test timeframes (Regulation AB Criterion (d)(3)(i)(A)) for RFC.	0.7	
	Graham, Stefany	Prepare confirmations for Service records confirmations testing - USAP Standard V.1.	0.9	
	Graham, Stefany	Test USAP standard V.2- interest rate adjustments.	1.6	
	Graham, Stefany	Test Regulation AB criterion(d)(4)(ix)- interest rate adjustments.	1.7	
	Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.	1.2	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP standard V.2.	3.4	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(4)(ix).	3.4	
06/07/2012				
	Graham, Stefany	Close notes to complete work paper on interest rate adjustments- Regulation AB criterion (d)(4)(ix).	0.9	
	Graham, Stefany	Test USAP Standard III.3 - payments on behalf of an obligor.	1.7	
	Graham, Stefany	Test USAP Standard III.2 - payments on behalf of an obligor.	1.3	
	Graham, Stefany	Test Regulation AB criterion (d)(4)(vii)- loss mitigation actions.	1.4	
	Graham, Stefany	Test Regulation AB criterion (d)(4)(xi)- obligor disbursements testing.	1.3	
	Graham, Stefany	Test Regulation AB criterion (d)(4)(xiii) - obligor disbursements testing.	1.4	
	Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.	2.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(3)(i)(A).	2.2	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(4)(iii).	3.1	
06/11/2012				
	Brown, David	Prepare confirmations for the GMAC Mortgage Regulation AB servicer records testing.	0.7	
	Graham, Stefany	Complete servicer records testing- Regulation AB Criterion (d)(4)(v).	1.2	

Date	Description	Rate	Hours	Fees
	Graham, Stefany	Make selections for loan modification testing- Regulation AB Criterion (d)(4)(vi).	0.9	
	Graham, Stefany	Prepare email to B. Wilkins with follow-up requests for loan modifications testing.	0.6	
	Graham, Stefany	Test payments on pool assets- Regulation AB Criterion (d)(2)(iv).	1.3	
	Graham, Stefany	Prepare for Regulation AB & USAP bi-weekly status meeting with M. Zayas, J. Krebsbach, M. Aguanno, J. Robinson and F. Madden.	0.4	
	Graham, Stefany	Attend a Regulation AB & USAP - mortgage status update meeting with J. Krebsbach, M. Aguanno, J. Robinson and F. Madden.	0.5	
	Graham, Stefany	Test Regulation AB Criterion(d)(4)(vi)- RFC loan modifications.	1.7	
	Graham, Stefany	Test Regulation AB Criterion (d)(4)(xiv)- RFC charge-offs.	1.7	
	Krebsbach, Jessica	Attend a Regulation AB & USAP - mortgage status update meeting with S. Graham, M. Aguanno, J. Robinson and F. Madden.	0.5	
	Krebsbach, Jessica	Prepare for Regulation AB & USAP - mortgage status update meeting with M. Zayas.	1.2	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(3)(ii).	0.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(3)(iii).	0.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(3)(iv).	0.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(2)(ii).	0.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard III.2.	0.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard III.5.	0.7	
	Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard III.1.	0.7	
	Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.	3.1	
06/12/2012				
	Graham, Stefany	Test disbursements to investors - USAP Standard III.2.	0.8	
	Graham, Stefany	Test disbursements to investors- USAP Standard III.5.	1.1	
	Graham, Stefany	Test disbursements to investors- USAP Standard III.1.	0.9	
	Graham, Stefany	Create wire selections for testing payments on pool assets- Regulation AB Criterion (d)(2)(i).	0.4	
	Graham, Stefany	Prepare email to J. Robinson with follow-up requests for payments on pool assets testing.	0.2	
	Graham, Stefany	Test Regulation AB Criterion (d)(3)(ii).	1.2	
	Graham, Stefany	Test Regulation AB Criterion (d)(3)(iii).	0.7	
	Graham, Stefany	Test Regulation AB Criterion (d)(3)(iv).	0.8	
	Graham, Stefany	Test Regulation AB Criterion (d)(2)(ii).	0.6	
	Graham, Stefany	Prepare email to J. Robinson with follow up requests for advances testing- Regulation AB Criterion (d)(2)(iii).	0.3	
	Graham, Stefany	Prepare email to B. Wilkins with follow up questions regarding escrow funds analysis testing- USAP Standard V.3.	0.3	
	Graham, Stefany	Test charge-offs- Regulation AB Criterion (d)(4)(xiv).	1.1	



Date	Description	Rate	Hours	Fees
	Pg 65 of 80			
Graham, Stefany	Prepare email to B. Wilkins regarding charge-off selections and follow-up request for testing of Regulation AB Criterion (d)(4)(xiv).		0.4	
Zayas, Marilitza	Meet with M. Aguanno, F. Madden and J. Robinson, Servicing Risk, to discuss progress of Regulation AB & USAP testing at the primary and master servicing platforms.		0.5	
Zayas, Marilitza	Prepare agenda for meeting with M. Aguanno, F. Madden and J. Robinson, Servicing Risk regarding our Regulation AB & USAP testing at the primary and master servicing platforms.		0.1	
Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.		1.8	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(xi).		2.4	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(xiii).		3.2	
06/13/2012				
Graham, Stefany	Prepare email to B. Wilkins with questions regarding disbursements testing - USAP Standard III.5.		0.6	
Graham, Stefany	Close review notes for disbursements testing.		1.1	
Graham, Stefany	Close review notes for payments testing- USAP Standard II.1.		1.2	
Graham, Stefany	Test removals- Regulation AB Criterion (d)(4)(iii).		1.9	
Graham, Stefany	Create new selections for external enhancements testing- Regulation AB Criterion (d)(4)(xv).		1.2	
Graham, Stefany	Prepare reconciliation work paper for interim testing Regulation AB.		0.9	
Graham, Stefany	Prepare email to J. Robinson with follow up questions regarding disbursements testing.		0.6	
Graham, Stefany	Prepare email to J. Robinson regarding foreclosures.		0.7	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		2.4	
Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard III.2.		3.2	
Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard III.3.		2.4	
06/14/2012				
Graham, Stefany	Prepare email to B. Wilkins requesting support for testing USAP Standard III.3.		1.4	
Graham, Stefany	Close review notes for disbursements testing.		2.9	
Graham, Stefany	Complete charge-off testing- Regulation AB Criterion (d)(4)(xiv).		3.7	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(vi).		2.7	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(xiv).		2.6	
Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.		2.7	
06/15/2012				
Graham, Stefany	Close review notes for interim testing.		4.2	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(xiv).		5.2	
06/18/2012				
Graham, Stefany	Test interest rate adjustments- Regulation AB Criterion (d)(4)(ix).		0.3	

Date	Description	Rate	Hours	Fees
	Pg 66 of 80			
Graham, Stefany	Test short sales and deeds in - Regulation AB Criterion (d)(4)(vii).		1.8	
Graham, Stefany	Prepare email to B. Wilkins regarding support for payments testing- Regulation AB Criterion (d)(2)(iv).		0.2	
Graham, Stefany	Test USAP Standard III.3		1.7	
Graham, Stefany	Test RFC advances- Regulation AB Criterion (d)(2)(iii).		1.6	
Graham, Stefany	Test RFC advances- USAP Standard I.2		2.4	
Malakoff, Dan	Test interest on escrow- Regulation AB Criterion (d)(4)(x)(B).		3.6	
Malakoff, Dan	Test interest on escrow- USAP Standard V.4.		0.9	
Thomas, Carmelo	Test Regulation AB Criterion 1122(d)(4)(xv) - external enhancements.		1.7	
Thomas, Carmelo	Prepare servicer reports for testing of Regulation AB Criterion 1122(d)(3)(i)(B).		1.0	
Zayas, Marilitza	Review test performed by C. Thomas regarding Regulation AB Criterion 1122(d)(4)(xv).		5.2	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		2.8	
06/19/2012				
Graham, Stefany	Complete interim testing of RFC advances.		1.2	
Graham, Stefany	Prepare email to J. Conyers regarding advances testing Regulation AB Criterion (d)(2)(iii).		0.5	
Graham, Stefany	Prepare email to B. Wilkins with questions regarding testing of USAP Standard III.3.		0.6	
Graham, Stefany	Prepare reconciliation work paper for interim testing - Regulation AB Criterion (d)(2)(v).		1.9	
Graham, Stefany	Test Regulation AB Criterion (d)(4)(ix).		2.8	
Graham, Stefany	Prepare email to B. Wilkins with questions regarding interest on escrow testing- Regulation AB Criterion (d)(4)(x)(B).		0.4	
Graham, Stefany	Prepare email to B. Wilkins with questions regarding payments testing- USAP Standard II.1.		0.6	
Malakoff, Dan	Test interest on escrow- USAP Standard V.4.		1.3	
Malakoff, Dan	Test Regulation AB Criteria (d)(2)(v).		0.6	
Malakoff, Dan	Test Regulation AB Criteria (d)(2)(vii).		0.4	
Thomas, Carmelo	Prepare servicer reports for testing of Regulation AB Criterion 1122(d)(3)(i)(B).		6.4	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(2)(iii).		3.3	
Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.		1.4	
Zayas, Marilitza	Review test performed by S. Graham regarding USAP standard I.2.		3.3	
06/20/2012				
Graham, Stefany	Discuss payments questions with B. Wilkins- USAP Standard II.1.		0.5	
Graham, Stefany	Complete interest on escrow testing-Regulation AB Criterion (d)(4)(x)(B).		1.8	
Graham, Stefany	Test collection efforts - Regulation AB Criterion (d)(4)(viii).		2.6	
Graham, Stefany	Test collection efforts- USAP Standard VI.1.		3.1	
Malakoff, Dan	Test Regulation AB Criteria (d)(2)(vii)		1.1	
Malakoff, Dan	Test Regulation AB Criteria (d)(2)(v)		0.9	
Malakoff, Dan	Test USAP Standard I.3.		1.4	
Malakoff, Dan	Test USAP Standard I.1		1.2	
Thomas, Carmelo	Review servicer reports format in order to prepare for testing of Regulation AB Criterion 1122(d)(3)(i)(B).		6.3	

Date	Description	Rate	Hours	Fees
	Pg 67 of 80			
Zayas, Marilitza	Review testing performed by S. Graham regarding USAP Standard III.2 (Obligors Disbursements).		0.4	
Zayas, Marilitza	Review testing performed by D. Malakoff regarding USAP Standard V.4 (Interest on Escrow).		3.8	
Zayas, Marilitza	Review test performed by D. Malakoff regarding Regulation AB Criterion 1122(d)(4)(x)(B).		3.8	
06/21/2012				
Graham, Stefany	Complete collection efforts testing- USAP Standard VI.1.		1.4	
Graham, Stefany	Close review notes for escrow funds analysis testing- USAP Standard V.3.		2.7	
Graham, Stefany	Prepare email to J. Robinson regarding reconciliations testing- USAP Standard I.3.		0.8	
Graham, Stefany	Close review notes for payments testing- USAP Standard II.1		2.1	
Graham, Stefany	Meet with M. Zayas, B. Wilkins, M. Aguanno and B. Engel regarding payments testing- USAP Standard II.1.		0.3	
Graham, Stefany	Prepare email to B. Wilkins with follow-up questions regarding reconciliations testing- Regulation AB Criterion (d)(2)(v).		0.7	
Malakoff, Dan	Test reconciliations Regulation AB criteria-(d)(2)(v).		0.5	
Malakoff, Dan	Test reconciliations for Regulation AB criteria - (d)(2)(vii).		0.3	
Malakoff, Dan	Test reconciliations for USAP Standard Criteria -I.3.		0.4	
Malakoff, Dan	Test reconciliations for USAP Standard -I.1.		0.4	
Thomas, Carmelo	Convert servicer reports format in order to prepare for testing of Regulation AB Criterion 1122(d)(3)(i)(B).		2.5	
Thomas, Carmelo	Update confirmation log for confirmations received regarding USAP Standard V.1 (servicers records).		0.1	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		3.6	
Zayas, Marilitza	Review ten investor reports in order to prepare them for testing.		4.0	
Zayas, Marilitza	Meet with S. Graham, B. Wilkins, M. Aguanno and B. Engel regarding payments testing- USAP Standard II.1.		0.3	
06/22/2012				
Graham, Stefany	Discuss delinquencies with M. Aguanno- Regulation AB Criterion (d)(4)(xiv).		0.6	
Graham, Stefany	Test interest rate adjustments- Regulation AB Criterion (d)(4)(ix).		3.4	
Graham, Stefany	Prepare work paper for interim testing.		1.3	
Graham, Stefany	Close review notes for escrow funds analysis testing- USAP Standard V.3.		2.7	
Krebsbach, Jessica	Review GMAC Mortgage and RFC Regulation AB and USAP risk assessments.		1.7	
Krebsbach, Jessica	Review GMAC Mortgage and RFC Regulation AB and USAP planning memorandum.		2.4	
Malakoff, Dan	Test USAP Standard I.3.		0.6	
Malakoff, Dan	Test payments on pool assets - USAP Standard II.1.		0.9	
Malakoff, Dan	Test Regulation AB Criteria (d)(2)(v).		0.7	
Malakoff, Dan	Test payments on pool assets - Regulation AB(d)(2)(i).		1.1	

Date	Description	Rate	Hours	Fees
	Zayas, Marilitza	Review testing performed by S. Graham regarding USAP payments on pool assets.	3.9	
	Zayas, Marilitza	Review testing performed by S. Graham regarding USAP Escrow Funds Analysis testing.	0.2	
	Zayas, Marilitza	Review testing performed by S. Graham regarding Regulation AB payments on pool assets.	3.9	
06/25/2012				
	Graham, Stefany	Test payments on pool assets- Regulation AB Criterion(d)(2)(i).	2.2	
	Graham, Stefany	Test penalties- USAP Standard III.4.	2.6	
	Graham, Stefany	Test RFC foreclosures- Regulation AB Criterion(d)(4)(vii).	3.2	
	Malakoff, Dan	Test reconciliations Regulation AB -(d)(2)(v).	0.3	
	Malakoff, Dan	Test reconciliations - Regulation AB (d)(2)(vii).	0.2	
	Malakoff, Dan	Test escrow funds analysis - Regulation AB(d)(4)(x)(A).	0.3	
	Malakoff, Dan	Test delinquencies and chargeoffs - Regulation AB(d)(4)(xiv).	0.9	
	Malakoff, Dan	Test reconciliations USAP Standard - I.3.	0.3	
	Malakoff, Dan	Test reconciliations USAP Standard - I.1.	0.3	
	Malakoff, Dan	Test payments on pool assets - (d)(2)(i).	2.2	
	Thomas, Carmelo	Convert servicer reports format in order to prepare testing of Regulation AB Criterion 1122(d)(3)(i)(B).	5.9	
06/26/2012				
	Graham, Stefany	Test foreclosures - Regulation AB Criterion(d)(4)(vii).	2.9	
	Graham, Stefany	Test Penalties - USAP Standard III.4.	1.3	
	Graham, Stefany	Test payments on pool assets - USAP Standards II.2 & II.3.	3.8	
06/27/2012				
	Graham, Stefany	Test payments on pool assets- USAP Standard II.1.	4.2	
	Graham, Stefany	Test payments on pool assets- Regulation AB Criterion (d)(2)(i).	3.8	
	Krebsbach, Jessica	Meet with M. Zayas regarding mortgage Regulation AB testing status update.	0.8	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(vi).	6.6	
	Zayas, Marilitza	Prepare agenda for mortgage servicing status update meeting.	0.6	
	Zayas, Marilitza	Meet with J. Krebsbach regarding mortgage Regulation AB testing status update.	0.8	
06/28/2012				
	Graham, Stefany	Test interest rate adjustments- Regulation AB Criterion (d)(4)(ix).	0.8	
	Graham, Stefany	Test payments on pool assets - Regulation AB Criterion(d)(2)(iv).	1.7	
	Graham, Stefany	Test loan modifications- Regulation AB Criterion (d)(4)(vi).	1.4	
	Graham, Stefany	Test payments on pool assets- USAP Standards II.2 and II.3.	1.9	
	Graham, Stefany	Test payments on pool assets- Regulation AB Criterion(d)(2)(i).	2.3	
	Krebsbach, Jessica	Perform Regulation AB planning procedures and audit documentation.	0.5	
	Malakoff, Dan	Test loan modifications - Regulation AB Criterion(d)(4)(vi).	3.6	
	Malakoff, Dan	Test collection efforts - Regulation AB Criterion (d)(4)(viii).	0.3	

Date	Description	Rate	Hours	Fees
	Pg 69 of 80			
Thomas, Carmelo	Test servicer records- USAP Standard V.1.		0.7	
Thomas, Carmelo	Test interest rate adjustment USAP Standard V.2.		1.2	
Thomas, Carmelo	Test payments Regulation AB Criterion (d)(2)(iv).		0.6	
Thomas, Carmelo	Test interest rate adjustment Regulation AB Criterion (d)(4)(ix).		1.4	
Thomas, Carmelo	Test payments USAP Standards II.2 & II.3.		0.4	
Thomas, Carmelo	Test payoffs USAP Standards -II.4.		0.5	
Zayas, Marilitza	Meet with M. Aguanno, J. Robinson and J. Krebsbach regarding mortgage Regulation AB status update.		0.5	
Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.		2.5	
Zayas, Marilitza	Discuss testing of payments on pool assets for master servicing platform with S. Graham.		1.5	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		2.6	
06/29/2012				
Graham, Stefany	Prepare email to B. Wilkins regarding escrow accounts testing- USAP Standard I.4.		0.3	
Graham, Stefany	Test reconciliations- USAP Standard I.3.		0.9	
Graham, Stefany	Prepare email to B. Wilkins regarding confirmations testing USAP Standard V.1.		0.6	
Graham, Stefany	Test loan modifications- Regulation AB Criterion (d)(4)(vi).		0.5	
Graham, Stefany	Test payments on pool assets- Regulation AB Criterion (d)(2)(iv).		2.2	
Graham, Stefany	Update memos for cash collection and administration.		0.9	
Graham, Stefany	Test interest rate adjustments- Regulation AB Criterion (d)(4)(ix).		0.4	
Graham, Stefany	Update memos for pool assets administration.		2.4	
Krebsbach, Jessica	Review mortgage Regulation AB work paper 6010, payments on pool assets.		1.4	
Krebsbach, Jessica	Review mortgage Regulation AB work paper 6020, wire disbursements.		0.4	
Krebsbach, Jessica	Review mortgage Regulation AB work paper 6030, advances testing.		0.8	
Malakoff, Dan	Test loan modifications - Regulation AB criterion(d)(4)(vi).		0.7	
Malakoff, Dan	Test payments on pool assets - (d)(2)(i).		0.3	
Malakoff, Dan	Test loss mitigation - (d)(4)(vii).		0.3	
Malakoff, Dan	Test delinquencies and chargeoffs - Regulation AB(d)(4)(xiv).		0.4	
Thomas, Carmelo	Test payoffs USAP Standards -II.4.		0.4	
Thomas, Carmelo	Test payments USAP Standards II.2 & II.3.		1.1	
Thomas, Carmelo	Test payments Regulation AB Criterion (d)(2)(iv).		1.2	
Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.		1.8	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		1.8	
Zayas, Marilitza	Discuss mortgage Regulation AB testing status update with S. Graham.		1.9	
07/02/2012				
Ghany, Muhammad	Transfer the prospectus supplements, pooling and servicing agreements and certain statements for certificate holder for 2012 ResCap Regulation AB.		1.5	

Date	Description	Rate	Hours	Fees
	Pg 70 of 80			
Green, Erin	Prepare engagement letter for GMAC Mortgage, LLC and Residential Funding Company, LLC.		2.3	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP risk assessments.		3.2	
Malakoff, Dan	Prepare the master servicing request list for June 2012.		1.3	
Stevenson, Brad	Prepare engagement letter for servicing compliance attestation procedures.		1.6	
Thomas, Carmelo	Prepare primary servicing request list for June 2012.		1.5	
Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.		2.1	
Zayas, Marilitza	Review test performed by S. Graham regarding USAP Standard VI.1 (collection efforts).		5.9	
07/03/2012				
Green, Erin	Prepare engagement letter for GMAC Mortgage, LLC and Residential Funding Company, LLC.		0.7	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP planning memo.		2.7	
Robinson, Thomas	Review ResCap mortgage Regulation AB planning materials.		1.6	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		1.3	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(xiv) (delinquencies).		6.7	
07/05/2012				
Zayas, Marilitza	Review test performed by D. Malakoff and S. Graham regarding Regulation AB Criterion 1122(d)(4)(vi) (loan modifications).		8.0	
07/06/2012				
Thomas, Carmelo	Perform test for foreclosure criterion loss mitigation - (d)(4)(vii).		1.4	
Zayas, Marilitza	Review test performed by C. Thomas and S. Graham regarding Regulation AB Criterion 1122 (d)(4)(iv) (payments).		7.8	
07/09/2012				
Ghany, Muhammad	Create bond model for RASC 2006 EMX6.		3.0	
Malakoff, Dan	Attend engagement update with B. Wilkins, M. Zayas and M. Aguanno.		0.5	
Malakoff, Dan	Test loan modifications criterion - (d)(4)(vi).		0.5	
Malakoff, Dan	Test payments on pool assets Regulation AB criterion - (d)(2)(iv).		0.1	
Malakoff, Dan	Test payments on pool assets USAP criterion -II.2 and II.3.		0.2	
Malakoff, Dan	Perform test for payments on pool assets criterion - (d)(2)(i).		1.0	
Stevenson, Brad	Prepare engagement letter for GMAC Mortgage and Residential Funding Capital.		1.2	
Thomas, Carmelo	Perform test for foreclosure criterion Loss Mitigation - (d)(4)(vii.)		1.0	
Zayas, Marilitza	Review test performed by S. Graham and C. Thomas regarding Regulation AB Criterion 1122(d)(4)(ix) (interest adjustments).		4.0	
Zayas, Marilitza	Review test performed by S. Graham and C. Thomas regarding USAP Standard V.2 (interest adjustments).		4.0	
07/10/2012				
Ghany, Muhammad	Create bond model for RASC 2006 EMX8.		3.0	

Date	Description	Rate	Hours	Fees
	Pg 71 of 80			
Green, Erin	Prepare engagement letter for GMAC Mortgage, LLC.		0.6	
Green, Erin	Prepare engagement letter for Residential Funding Company, LLC.		0.6	
Krebsbach, Jessica	Review mortgage Regulation AB timeframes testing for the first testing month (February 2012).		1.7	
Zayas, Marilitza	Review test performed by D. Malakoff regarding AB Criterion 1122(d)(4)(vi).		5.3	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		1.7	
07/11/2012				
Ghany, Muhammad	Create the bond model for RAMP 2006 NC2.		3.0	
Green, Erin	Prepare engagement letter for GMAC Mortgage, LLC.		0.9	
Green, Erin	Prepare engagement letter for Residential Funding Company, LLC.		0.9	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing disbursements to investors testing for the first testing month (March 2012).		0.8	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing interest on escrow testing for the first testing month (February 2012).		1.5	
Krebsbach, Jessica	Review mortgage USAP primary servicing disbursement to investors testing for the first testing month (February 2012).		1.1	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing obligor disbursements testing for the first testing month (February 2012).		1.1	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing advances testing for the first testing month (February 2012).		1.2	
Krebsbach, Jessica	Review mortgage Regulation AB primary servicing servicer records testing for the first testing month (February 2012).		2.4	
Malakoff, Dan	Create samples for delinquencies and chargeoffs - (d)(4)(xiv).		1.3	
Malakoff, Dan	Create sample for collection efforts - (d)(4)(viii).		0.3	
Malakoff, Dan	Create sample for late payments penalties - (d)(4)(xii).		0.8	
Zayas, Marilitza	Review test performed by D. Malakoff regarding USAP Standard I.3.		1.2	
Zayas, Marilitza	Review test performed by D. Malakoff regarding USAP Standard I.1.		2.8	
Zayas, Marilitza	Review test performed by D. Malakoff regarding Regulation AB Criterion 1122(d)(2)(v).		1.2	
Zayas, Marilitza	Review test performed by Dan Malakoff regarding Regulation AB Criterion 1122(d)(2)(viii).		2.8	
07/12/2012				
Ghany, Muhammad	Create the bond model for RASC 2006 KS4.		3.0	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing collection efforts testing for the first testing month (February 2012).		1.8	
Stevenson, Brad	Review engagement letter for GMAC Mortgage.		0.9	
Stevenson, Brad	Review engagement letter for Residential Funding Company.		0.9	
Zayas, Marilitza	Review selection for Regulation AB Criterion 1122(d)(4)(x)(A).		0.7	
Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(xii).		1.2	

Date	Description	Rate	Hours	Fees
	Pg 72 of 80			
Zayas, Marilitza	Review test performed by D. Malakoff regarding Regulation AB Criterion 1122(d)(2)(v).		1.1	
Zayas, Marilitza	Review test performed by D. Malakoff regarding Regulation AB Criterion 1122(d)(2)(vii).		1.5	
Zayas, Marilitza	Review test performed by D. Malakoff regarding USAP Standard I.3.		1.1	
Zayas, Marilitza	Review test performed by D. Malakoff regarding USAP Standard I.1.		1.4	
07/13/2012				
Ghany, Muhammad	Create the bond model for RALI 2006 QS2.		3.0	
Krebsbach, Jessica	Review mortgage Regulation AB master servicing external enhancements testing for the first testing month (February 2012).		0.8	
Krebsbach, Jessica	Review mortgage Regulation AB master servicing asset pool removals testing for the first testing month (February 2012).		0.8	
Krebsbach, Jessica	Review mortgage Regulation AB master servicing loan modifications testing for the first testing month (February 2012).		1.1	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing interest rate adjustments testing for the first testing month (February 2012).		0.6	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing late payment penalties testing for the first testing month (February 2012).		0.7	
Krebsbach, Jessica	Review mortgage Regulation AB primary servicing delinquencies and charge-offs testing for the first testing month (February 2012).		0.9	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing escrow account returns testing for the first testing month (February 2012).		1.2	
Stevenson, Brad	Discuss GMAC Mortgage and Residential Funding Company engagement letter with C. Dondzila.		1.3	
Stevenson, Brad	Call with R. Young and T. Robinson regarding GMAC Mortgage and Residential Funding Company engagement letter.		0.6	
Zayas, Marilitza	Review memorandum for master servicing USAP test.		1.5	
Zayas, Marilitza	Review memorandum for master servicing Regulation AB test.		1.7	
Zayas, Marilitza	Review memorandum for primary servicing USAP test.		2.4	
Zayas, Marilitza	Review memorandum for primary servicing Regulation AB test.		2.4	
07/16/2012				
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing investor remittances and report test memo.		0.8	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing cash collection including administration test memo.		1.1	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing investor remittances including report test memo.		1.2	
Krebsbach, Jessica	Complete mortgage Regulation AB and USAP planning memo.		1.4	
07/17/2012				
Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing pool asset administration testing memo.		1.2	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing reconciliations testing.		1.7	



Date	Description	Rate	Hours	Fees
	Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing pool asset administration testing memo.	1.6	
	Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing cash collection including administration testing memo.	0.8	
	Sobreiro, Greg	Create a 'master list' of the 2012 Regulation AB procedures in order to keep track of progress.	2.0	
	Thomas, Carmelo	Perform test for Regulation AB Criterion 1122(D)(4)(vi).	5.6	
	Thomas, Carmelo	Perform test for Regulation AB Criterion 1122(d)(4)(I).	0.4	
	Zayas, Marilitza	Review test performed by D. Malakoff regarding Regulation AB Criterion 1122(d)(2)(i).	5.8	
	Zayas, Marilitza	Review testing performed by S. Graham regarding Regulation AB Criterion 1122(d)(4)(vii) (loss mitigation).	2.2	
07/18/2012				
	Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing interest rate adjustments testing.	1.4	
	Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing reconciliations testing.	0.8	
	Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing payments on pool assets testing.	1.2	
	Krebsbach, Jessica	Clear review notes for mortgage Regulation AB and USAP planning memo.	1.3	
	Quinlan, Maggie	Create the collateral model for RASC 2006-EMX6.	2.0	
	Robinson, Thomas	Review ResCap Regulation AB and USAP planning memo.	1.1	
	Sobreiro, Greg	Perform planning for GMAC Regulation AB procedures.	1.0	
	Stevenson, Brad	Research reporting requirements for GMAC Mortgage under AICPA statement on standards for attestation engagements #16.	1.4	
	Zayas, Marilitza	Review test performed by S. Graham regarding Regulation AB criterion 1122(d)(4)(vii).	4.0	
07/19/2012				
	Krebsbach, Jessica	Clear review notes for mortgage Regulation AB.	1.1	
	Krebsbach, Jessica	Clear review notes for USAP risk assessments.	1.1	
	Quinlan, Maggie	Calculate the collateral portion of the RASC 2006-EMX6 Servicer Report.	1.5	
	Quinlan, Maggie	Copied collateral portion of the RASC 2006-EMX6 Servicer Report into the Bond Model.	0.8	
	Quinlan, Maggie	Perform troubleshooting on curtailments for collateral portion of RASC 2006-EMX6 Servicer.	1.7	
	Stevenson, Brad	Research servicing compliance scoping and reporting requirements for GMAC Mortgage.	1.3	
	Stevenson, Brad	Research servicing compliance scoping and reporting requirements for Residential Funding Company.	1.4	
	Zayas, Marilitza	Close review notes by J. Krebsbach on Regulation AB master servicing platform testing.	1.5	
	Zayas, Marilitza	Close review notes by J. Krebsbach on USAP primary servicing platform testing.	2.4	
	Zayas, Marilitza	Close review notes by J. Krebsbach on USAP master servicing platform testing.	3.5	
	Zayas, Marilitza	Close review notes by J. Krebsbach on Regulation AB primary servicing platform testing.	4.6	

07/20/2012

Date	Description	Rate	Hours	Fees
Quinlan, Maggie	Analyze the losses and recoveries and collateral summary portions of the RASC 2006-EMX6 servicer report.		1.7	
Quinlan, Maggie	Create the collateral model for RASC 2006-KS4.		1.8	
Zayas, Marilitza	Close review notes by J. Krebsbach.		5.0	
07/21/2012				
Zayas, Marilitza	Close review notes for interim testing.		5.1	
07/23/2012				
Krebsbach, Jessica	Attend mortgage servicing and compliance status update meeting with M. Zayas, B. Wilkins, M. Aguanno and C. Thomas.		0.5	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP planning memo.		1.6	
Krebsbach, Jessica	Review mortgage Regulation AB master servicing loss mitigation testing for the first testing month.		1.2	
Quinlan, Maggie	Continue building the collateral model for the RASC 2006-KS4 Servicer report.		2.0	
Thomas, Carmelo	Perform test of Regulation AB Criterion 1122(d)(4)(x)(C).		0.4	
Thomas, Carmelo	Attend mortgage servicing and compliance status update meeting with M. Zayas, B. Wilkins, M. Aguanno and J. Krebsbach.		0.5	
Zayas, Marilitza	Continue to close review notes regarding payments on behalf of an Obligor.		5.2	
Zayas, Marilitza	Send email to J. Robinson with questions regarding asset removals.		1.1	
Zayas, Marilitza	Send email to J. Robinson with questions regarding external enhancements.		1.1	
Zayas, Marilitza	Attend mortgage servicing and compliance status update meeting with B. Wilkins, M. Aguanno, J. Krebsbach and C. Thomas.		0.6	
07/24/2012				
Green, Erin	Review ResCap HUD/GNMA compliance planning procedures.		0.6	
Zayas, Marilitza	Close review notes regarding external enhancements population.		2.2	
Zayas, Marilitza	Perform testing regarding Regulation AB Asset Removals criterion 1122(d)(4)(iii).		5.8	
07/25/2012				
Green, Erin	Meet with B. Stevenson to discuss agenda for meeting with D. Tucci (ResCap).		0.4	
Krebsbach, Jessica	Clear notes for mortgage Regulation AB and USAP master servicing cash collection and administration testing for first testing month.		3.1	
Stevenson, Brad	Meet with E. Green to discuss agenda for meeting with D. Tucci (ResCap).		0.4	
Stevenson, Brad	Review working papers for HUD/GNMA planning.		0.6	
Thomas, Carmelo	Make testing selections for regulation AB payments on pool assets.		0.2	
Thomas, Carmelo	Make testing selections for USAP payments on pool assets.		0.2	
Thomas, Carmelo	Make regulation AB adjustable rate mortgage selections for testing.		0.2	
Thomas, Carmelo	Make USAP payoff selections for testing.		0.2	
Thomas, Carmelo	Make USAP arm selections for testing.		0.2	
Zayas, Marilitza	Close review notes on Regulation AB delinquencies and charge-offs testing.		8.0	

07/26/2012

Date	Description	Rate	Hours	Fees
	Pg 75 of 80			
Green, Erin	Meet with D. Tucci (ResCap) and B. Stevenson to discuss planning points for the 2012 HUD/GNMA audit.		0.4	
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing delinquencies and charge-offs testing for first testing month.		0.8	
Krebsbach, Jessica	Determine test approach for mortgage Regulation AB and USAP primary servicing asset pool removals test.		0.6	
Stevenson, Brad	Meet with D. Tucci (ResCap) and E. Green to discuss planning points for the 2012 HUD/GNMA audit.		0.4	
Zayas, Marilitza	Close review notes regarding USAP custodial accounts reconciliations.		8.0	
07/27/2012				
Krebsbach, Jessica	Clear notes for mortgage Regulation AB and USAP master servicing cash collection and administration testing.		2.1	
Quinlan, Maggie	Perform troubleshooting on the interest shortfalls portions of the RASC 2006-KS4 Servicer report.		0.9	
Quinlan, Maggie	Perform troubleshooting on the collateral summary portions of the RASC 2006-KS4 Servicer report.		1.0	
Quinlan, Maggie	Perform troubleshooting on the loan status portions of the RASC 2006-KS4 Servicer report.		0.6	
Zayas, Marilitza	Continue to review and update Regulation AB & USAP requests lists.		3.2	
Zayas, Marilitza	Review and update Regulation AB & USAP requests lists.		4.8	
07/30/2012				
Ghany, Muhammad	Review the related documents for RASC 2006 EMX6 and perform troubleshooting on the bond portion of the model.		3.5	
Ghany, Muhammad	Review the documents for RFMSI 2006-S7 bond model to begin tie out process and research initial differences for solutions.		3.5	
Quinlan, Maggie	Perform troubleshooting on servicing modifications, liquidations and curtailments for the RASC 2006-EMX6 Servicer report.		2.1	
Quinlan, Maggie	Identify the two loans responsible for these differences and detailed discrepancies in Bond model.		0.4	
Thomas, Carmelo	Perform testing regarding USAP Standard V.4 (IOE).		0.6	
Thomas, Carmelo	Perform testing regarding Regulation AB Criterion (d)(4)(x)(B) (IOE).		0.6	
Zayas, Marilitza	Perform Regulation AB transaction testing.		6.6	
07/31/2012				
Ghany, Muhammad	Review the related documents for RASC 2006 EMX8 and perform troubleshooting on the bond portion of the model.		3.5	
Ghany, Muhammad	Begin review of the documents for RALI 2007-QA1.		3.5	
Quinlan, Maggie	Create the collateral model for the RAMP 2006-NC2 servicer report, including calculating the collateral portion of the RAMP 2006-NC2 Servicer report.		3.8	
Quinlan, Maggie	Perform troubleshooting on the curtailments and payoffs for the RAMP 2006-NC2 Servicer report.		3.0	
Thomas, Carmelo	Perform testing regarding USAP Standard V.1 (servicer records).		0.4	

Date	Description	Rate	Hours	Fees
	Thomas, Carmelo	Perform testing regarding USAP Standard III.1 (wire disbursements).	0.9	
	Thomas, Carmelo	Perform testing regarding USAP Standard I.2 (advances).	0.6	
	Thomas, Carmelo	Perform testing regarding Regulation AB criterion (d)(4)(ix) (ARM).	0.4	
	Thomas, Carmelo	Perform testing regarding Regulation AB Criterion (d)(2)(ii)(wire disbursements).	0.9	
	Thomas, Carmelo	Perform testing regarding Regulation AB criterion (d)(3)(iii) (advances).	0.6	
	Thomas, Carmelo	Perform testing regarding USAP Standard V.2 (ARM).	0.4	
	Zayas, Marilitza	Review Regulation AB detail transaction testing.	7.1	
08/01/2012				
	Ghany, Muhammad	Review the related documents for RALI 2007-QS5.	3.5	
	Ghany, Muhammad	Review the related documents for RAMP 2006-NC2.	3.5	
	Quinlan, Maggie	Perform ResCap waterfall model testing for Regulation AB.	2.5	
	Zayas, Marilitza	Coordinate follow-up requests with J. Robinson.	5.8	
08/02/2012				
	Ghany, Muhammad	Review the related documents for RASC 2006 KS4.	3.5	
	Ghany, Muhammad	Research the differences between the bond model and the servicer reports.	3.5	
	Quinlan, Maggie	Perform ResCap collateral model testing for Regulation AB.	3.9	
	Zayas, Marilitza	Continue to review Regulation AB detail testing.	7.0	
08/03/2012				
	Ghany, Muhammad	Review the related documents for RALI 2006 QS2.	3.5	
	Ghany, Muhammad	Prepare bond model templates for ResCap Reg AB testing.	3.5	
	Quinlan, Maggie	Create ResCap waterfall model testing for Regulation AB.	3.0	
08/06/2012				
	Ghany, Muhammad	Review the related documents for RALI 2006-QS3.	2.0	
	Krebsbach, Jessica	Attend mortgage regulation AB and USAP status update meeting with M. Aguano and B. Wilkins.	0.6	
	Quinlan, Maggie	Perform ResCap collateral model testing for Regulation AB.	4.0	
	Zayas, Marilitza	Attend mortgage servicing and compliance meeting with M. Aguanno, B. Wilkins, and J. Robinson.	0.5	
	Zayas, Marilitza	Prepare agenda for mortgage servicing and compliance status update meeting.	0.2	
	Zayas, Marilitza	Make selections for Regulation AB escrow Funds analysis testing.	2.2	
	Zayas, Marilitza	Make selections for USAP escrow funds analysis testing.	2.2	
08/07/2012				
	Ghany, Muhammad	Review related documents for RFMSI 2006-S9.	3.5	
	Ghany, Muhammad	Perform preliminary review of the documents for RASC 2006-KS8.	3.5	
	Quinlan, Maggie	Perform ResCap collateral model testing for Regulation AB.	2.8	
08/08/2012				
	Bigelow, Steve	Create Reg AB model development for 2006-QS2.	1.0	

Date	Description	Rate	Hours	Fees
	Ghany, Muhammad	Review the related documents for RFMSI 2006 S9.	3.5	
	Ghany, Muhammad	Review related documents for RFMSI 2006 S9, including performing troubleshooting on the bond	3.5	
	Quinlan, Maggie	Create ResCap waterfall model testing for Regulation AB.	3.0	
08/09/2012				
	Bigelow, Steve	Create Reg AB collateral model development for 2006-QS2.	3.0	
	Ghany, Muhammad	Review documents for RALI 2007-QS11. The bond model was setup, the tie out process was started and initial differences were researched for solutions.	3.5	
	Ghany, Muhammad	Review related documents for RFMSI 2006 QS3.	3.5	
	Krebsbach, Jessica	Meet regarding mortgage regulation AB and USAP personnel changes update with M. Aguano and B. Wilkins.	0.4	
	Zayas, Marilitza	Update Regulation AB and USAP requests lists.	1.0	
	Zayas, Marilitza	Make selections for Regulation AB loan modifications testing.	2.3	
	Zayas, Marilitza	Make selections for Regulation AB loss mitigations testing.	2.4	
08/10/2012				
	Bigelow, Steve	Review Reg AB collateral testing for 2006-QS2.	1.0	
	Ghany, Muhammad	Review the related documents for RAAC 2007-SP1.	3.5	
	Ghany, Muhammad	Review the related documents for RALI 2006 QA4.	3.5	
08/13/2012				
	Ghany, Muhammad	Resolve principal distribution and interest distribution issues for RAMP transactions.	3.5	
08/14/2012				
	Ghany, Muhammad	Resolve principal distribution and collateral issues for RALI transactions.	4.0	
08/15/2012				
	Bigelow, Steve	Perform Reg AB modeling of collateral for 2006-QS3.	2.0	
08/16/2012				
	Bigelow, Steve	Review Reg AB collateral testing for 2006-QS3.	3.5	
08/17/2012				
	Zayas, Marilitza	Make selections for Regulation AB advances testing.	1.3	
	Zayas, Marilitza	Make selections for Regulation AB Payments on pools assets testing.	0.7	
	Zayas, Marilitza	Make selections for external enhancements Testing.	0.7	
	Zayas, Marilitza	Make selections for USAP advances testing.	1.3	
08/20/2012				
	Berdichevsky, Ellina	Perform testing for Regulation AB Payments on Pool Assets.	3.3	
	Berdichevsky, Ellina	Perform testing for Regulation AB Wire Disbursements.	0.9	
	Berdichevsky, Ellina	Perform testing for USAP payments on pool assets.	3.3	
	Berdichevsky, Ellina	Perform testing for USAP wire disbursements.	0.9	
	Zayas, Marilitza	Assist E. Berdichevsky with Reg AB testing.	0.8	
	Zayas, Marilitza	Make selections for Regulation AB collection efforts testing.	0.8	

Date	Description	Rate	Hours	Fees
	Pg 78 of 80			
Zayas, Marilitza	Make selections for USAP collection efforts testing.		0.8	
Zayas, Marilitza	Convert 3 Investor Reports to Excel format in order to get ready for waterfall testing.		4.0	
08/21/2012				
Berdichevsky, Ellina	Perform testing on Advances for Reg AB.		2.1	
Berdichevsky, Ellina	Perform testing on Bank reconciliations for Reg AB.		2.4	
Berdichevsky, Ellina	Perform testing on advances for USAP.		2.2	
Berdichevsky, Ellina	Perform testing on bank reconciliations for USAP.		2.1	
Bigelow, Steve	Create Reg AB modeling of collateral for 2006-QS3.		3.0	
Quinlan, Maggie	Create ResCap waterfall model testing for Regulation AB.		3.0	
Zayas, Marilitza	Meet with B. Wilkins, D. Horn, and J. Krebsback for mortgage servicing and compliance status update meeting.		0.5	
Zayas, Marilitza	Prepare agenda for mortgage servicing and compliance status update meeting.		0.2	
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB payments on pool assets.		2.4	
Zayas, Marilitza	Assist E. Berdichevsky with Reg AB testing.		0.2	
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP payments on pool assets.		2.4	
Zayas, Marilitza	Convert 2 Investor Reports to Excel format in order to get ready for waterfall testing.		2.3	
08/22/2012				
Berdichevsky, Ellina	Perform testing on reconciling entries for Reg AB.		2.1	
Berdichevsky, Ellina	Perform testing on disbursements to investors for Reg AB and USAP.		3.0	
Berdichevsky, Ellina	Perform compliance testing on investor reporting.		2.3	
Berdichevsky, Ellina	Perform testing on reconciling entries for USAP.		1.9	
Bigelow, Steve	Perform Reg AB model testing for 2006-QS3.		1.5	
Bigelow, Steve	Create Reg AB model development for 2006-EFC2.		1.5	
Quinlan, Maggie	Perform ResCap waterfall model testing for Regulation AB.		3.5	
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB wire disbursements.		2.5	
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP wire disbursements.		2.5	
08/23/2012				
Berdichevsky, Ellina	Perform testing on disbursements to investors for Reg AB and USAP.		7.6	
Berdichevsky, Ellina	Perform testing on master servicer interest rate adjustments for Reg AB.		1.7	
Bigelow, Steve	Create Reg AB modeling of collateral for 2006-NC2.		2.0	
Bigelow, Steve	Perform Reg AB model testing for 2006-EFC2.		1.0	
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB wire disbursements.		1.0	
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP wire disbursements.		1.0	
08/24/2012				
Berdichevsky, Ellina	Perform testing on escrow account returns for Reg AB.		2.3	
Berdichevsky, Ellina	Perform testing on escrow account returns for USAP.		1.6	

Date	Description	Rate	Hours	Fees
	Berdichevsky, Ellina	Perform testing on master servicer interest rate adjustments for Reg AB.	5.2	
	Bigelow, Steve	Create Reg AB model development for 2006-KS8.	2.0	
	Zayas, Marilitza	Update primary servicing Regulation AB request list.	0.6	
	Zayas, Marilitza	Make selections for Regulation AB delinquencies and charge-offs testing.	1.5	
	Zayas, Marilitza	Update primary servicing USAP request list.	0.6	
	Zayas, Marilitza	Update Master Servicing Regulation AB request list.	0.6	
	Zayas, Marilitza	Update Master Servicing USAP request list.	0.6	
08/27/2012				
	Berdichevsky, Ellina	Perform testing on servicer records for Reg AB.	2.8	
	Berdichevsky, Ellina	Perform testing on loan modifications for Reg AB.	0.7	
	Berdichevsky, Ellina	Perform testing on escrow account returns for Reg AB.	1.2	
	Berdichevsky, Ellina	Perform testing on interest rate adjustments for Reg AB.	5.4	
	Ghany, Muhammad	Prepare RALI 2007-QA1 for final review.	4.0	
	Quinlan, Maggie	Perform ResCap waterfall model testing for Regulation AB.	3.3	
	Zayas, Marilitza	Prepare and send follow-up request email to D. Horn regarding loan modifications.	0.4	
	Zayas, Marilitza	Review Regulation AB Loan Modifications testing with E. Berdichevsky.	0.4	
	Zayas, Marilitza	Make wire subselections for master servicing regulation AB payments on pool assets testing.	0.3	
08/28/2012				
	Berdichevsky, Ellina	Perform loan modification testing for Reg AB.	2.1	
	Berdichevsky, Ellina	Perform testing on loss mitigation for Reg AB.	3.9	
	Berdichevsky, Ellina	Perform testing on removals for Reg AB.	0.8	
	Berdichevsky, Ellina	Perform testing on loan modifications for Reg AB.	1.1	
	Berdichevsky, Ellina	Perform loss mitigation testing for Reg AB.	1.3	
	Ghany, Muhammad	Perform waterfall testing for ResCap Reg AB securitization transactions.	4.0	
08/29/2012				
	Berdichevsky, Ellina	Perform testing on collection efforts for Reg AB.	3.5	
	Berdichevsky, Ellina	Perform testing on collection efforts for USAP.	3.2	
	Berdichevsky, Ellina	Perform testing on external enhancements for Reg AB.	0.7	
	Berdichevsky, Ellina	Perform testing on external enhancements for Reg AB.	1.8	
	Zayas, Marilitza	Meet with M. Aguanno to discuss open items regarding Primary Servicing Regulation AB Testing.	0.3	
	Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB advances.	2.9	
	Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP advances.	2.9	
08/30/2012				
	Berdichevsky, Ellina	Perform testing on Interest on escrow ccounts for USAP.	4.6	
	Berdichevsky, Ellina	Perform testing on Interest on escrow accounts for Reg AB.	1.5	
	Berdichevsky, Ellina	Perform testing on external enhancements for Reg AB.	2.9	
	Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB custodial accounts	0.2	
	Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB custodial accounts	3.6	

Date	Description	Rate	Hours	Fees
Zayas, Marilitza	Review testing performed by E. Berdichevsky		0.2	
	regarding USAP custodial accounts reconciliations.			
Zayas, Marilitza	Review testing performed by E. Berdichevsky		3.6	
	regarding USAP custodial accounts reconciliations.			
Subtotal for Servicing Compliance Services:			1,037.3	\$300,000.00
<b>Total</b>			<b>2,503.9</b>	<b>\$691,228.50</b>